VOLUME

1 Public accounts

2001 › 2002

Consolidated financial statements of the gouvernement du Québec

Fiscal year ended March 31, 2002

Québec

103-02519/

PUBLIC ACCOUNTS 2001-2002

VOLUME 1

CONSOLIDATED FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2002

Published in accordance with section 86 of the Financial
Administration Act (R.S.Q., c. A-6.001)

Finances, Économie
et Recherche
Québec

ISSN 0706-2869
ISBN 2-550-39966-8

Legal deposit – 4th quarter 2002
Bibliothèque nationale du Québec

To Her Excellency the Honourable Lise Thibault
Lieutenant-Governor of Québec
Parliament Building
Québec

Your Excellency,

The undersigned has the honour of presenting to Your Excellency the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2002.

Pauline Marois
Deputy Prime Minister and Minister of Finance,
the Economy and Research

Québec, December 2002

To the Deputy Prime Minister and Minister of Finance,
the Economy and Research
Pauline Marois
Parliament Building
Québec

Dear Madam,

In accordance with the commission entrusted to me, I have the honour of presenting the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2002. These accounts have been prepared under section 86 of the Financial Administration Act (R.S.Q., c. A-6.001).

Respectfully yours,

Nathalie Tremblay.

Nathalie Tremblay, CA
Comptroller of Finance

Québec, December 2002

TABLE OF CONTENTS

INTRODUCTION IX

SUMMARY OF CONSOLIDATED FINANCIAL TRANSACTIONS

Consolidated summary of operations XIII
Consolidated revenue XV
Consolidated expenditure XVI
Consolidated financial position XVIII
Reconciliation of revenue, expenditure and annual (deficit) surplus XIX
Financial statistics XX

CONSOLIDATED FINANCIAL STATEMENTS

Statement of responsibility 3
Auditor General's report 4
Consolidated statement of operations 9
Consolidated statement of accumulated deficit 10
Consolidated statement of financial position 11
Consolidated statement of financial requirements and financing 12
Notes to financial statements 15

Appendices

1- Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund and included in the Government's reporting entity 35

2- Agencies and special funds whose reporting entity is included in the Government's reporting entity 38

3- Enterprises included in the Government's reporting entity 41

4- Agencies and funds which conduct fiduciary transactions that are not included in the Government's reporting entity 42

5- Breakdown of revenue 43

6- Breakdown of expenditure 44

7- Short-term investments 45

8- Accounts receivable 46

9- Investment in Government enterprises 47

10- Long-term investments 53

11- Bank overdraft 55

12- Accounts payable and accrued expenses 56

13- Debts 58

14- Net debt 64

15- Fixed assets 65

16- Commitments and contingencies 66

17- Summary of fiduciary transactions conducted by Government agencies and funds 72

18- Reserve fund 73

Notice to readers

Please note that the name of the department and the title of the Minister remain unchanged for the fiscal year ending March 31, 2002 in the document *Public Accounts 2001-2002*. Pursuant to Order in Council 1109-2002 of September 25, 2002 and section 9 of the Executive Power Act, the Ministère des Finances will henceforth be designated by the name of Ministère des Finances, de l'Économie et de la Recherche, while under the Order in Council, Pauline Marois, will henceforth be known as the Deputy Prime Minister and Minister of Finance, the Economy and Research.

Introduction

Each year the Ministère des Finances publishes documents on the financial position of the Gouvernement du Québec and the results of its financial transactions.

The *Quarterly Presentation of Financial Transactions* was published at the close of the second, third and fourth quarters of 2001 to account for changes in the financial transactions and facilitate comparison with the projections contained in the *2001-2002 Budget Speech* of March 29, 2001.

The *2001-2002 Public Accounts* complete the information relating to the actual results for fiscal 2001-2002, whose main data formed part of the first *Quarterly Presentation for 2002-2003.*

The Public Accounts for the fiscal year ended March 31, 2002 have been prepared by the Comptroller of Finance for the Minister of Finance in accordance with the accounting policies established by the Conseil du trésor and pursuant to the provisions of section 86 of the Financial Administration Act (R.S.Q., c. A-6.001). They are published in two volumes.

Volume 1 – Consolidated Financial Statements of the Gouvernement du Québec

Volume 1 presents summary data on the consolidated financial transactions and the consolidated financial statements of the Gouvernement du Québec for the fiscal year ended March 31, 2002, accompanied by the Auditor General's report.

Volume 2 – Revenue, Appropriations and Expenditure of the Consolidated Revenue Fund and Financial Information on the Special Funds of the Gouvernement du Québec

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is paid into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include Government departments, budgetary agencies, the National Assembly and persons designated by it, and other portfolios. The third section presents summary financial information on the special funds.

SECTION

1

Summary of consolidated financial transactions

Consolidated summary of operations

FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

	2002		2001 (1)
	Budget*	Actual results	Actual results
Own-source revenue	41 652	40 957	42 856
Government of Canada transfers	9 484	9 305	8 145
Total revenue	**51 136**	**50 262**	**51 001**
Expenditure (excluding debt service)	43 226	43 929	42 018
Debt service	7 910	7 261	7 606
Total expenditure	**51 136**	**51 190**	**49 624**
ANNUAL (DEFICIT) SURPLUS	**--**	**(928)**	**1 377**

* On the basis of the revenue and expenditure forecasts announced in the 2001-2002 Budget Speech of March 29, 2001.

Under the Act to establish a budgetary surplus reserve fund (2001, c. 56), the government created a reserve fund to finance certain expenditures and maintain a balanced budget. The changes in the reserve fund are shown in Appendix 18.

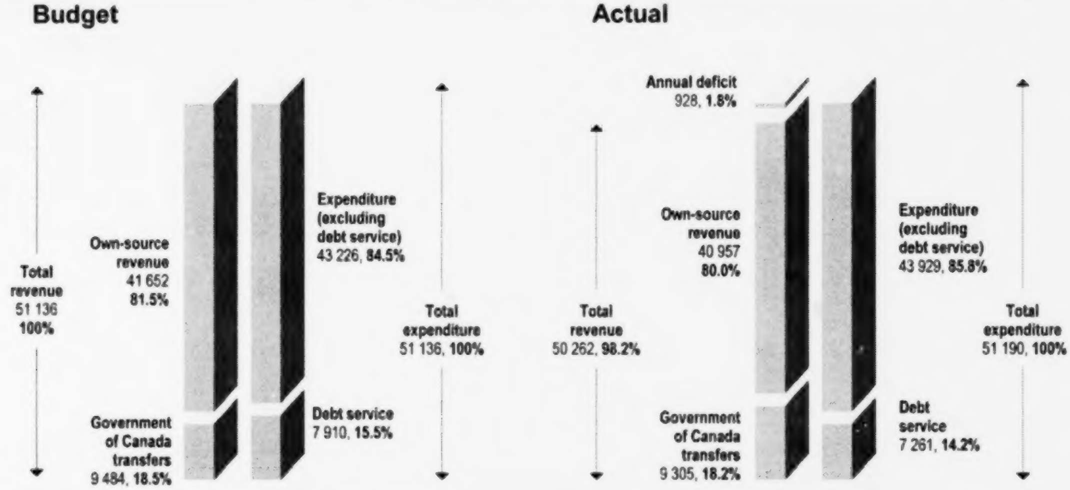
Annual (deficit) surplus	–	(928)	1 377
Transfer to reserve fund	–	--	(950)
Use of reserve fund	–	950	--
Excess of annual surplus (deficit) over reserve fund	--	22	427

(1) Certain revenue and expenditure figures for 2001 were reclassified for consistency with the presentation adopted in 2002.

Consolidated summary of operations (cont'd)

FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

2002



Revenue for fiscal 2001-2002 is $874 million less than forecast in the 2001-2002 Budget Speech. The $695-million decline in own-source revenue stems partly from the impact of the fiscal measures announced in the 2001-2002 Budget. It is also due to the effects of the economic slowdown on revenue from income taxes and other taxes and the impact of the financial market downturn on revenue from Government enterprises.

As for the $179-million downward adjustment in federal transfers, it may be attributed essentially to a decrease in equalization revenue.

Expenditure for fiscal 2001-2002, excluding debt service, is $703 million higher than anticipated in the Budget Speech. This increase reflects the impact of the additional resources allocated mainly to the health and social services sector. In regard to the $950-million budgetary reserve fund established at the time of the 2001-2002 Budget Speech, $280 million was used to finance expenditure and $670 million to maintain a balanced budget.

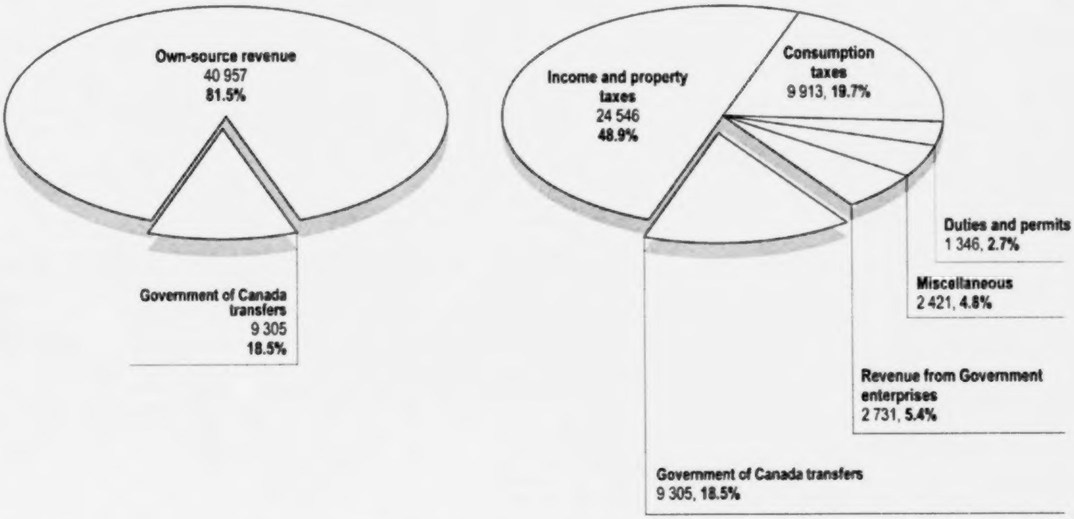
Lastly, debt service is $649 million less than projected in the Budget on account of the sharp drop in short-term interest rates.

Consolidated revenue

FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

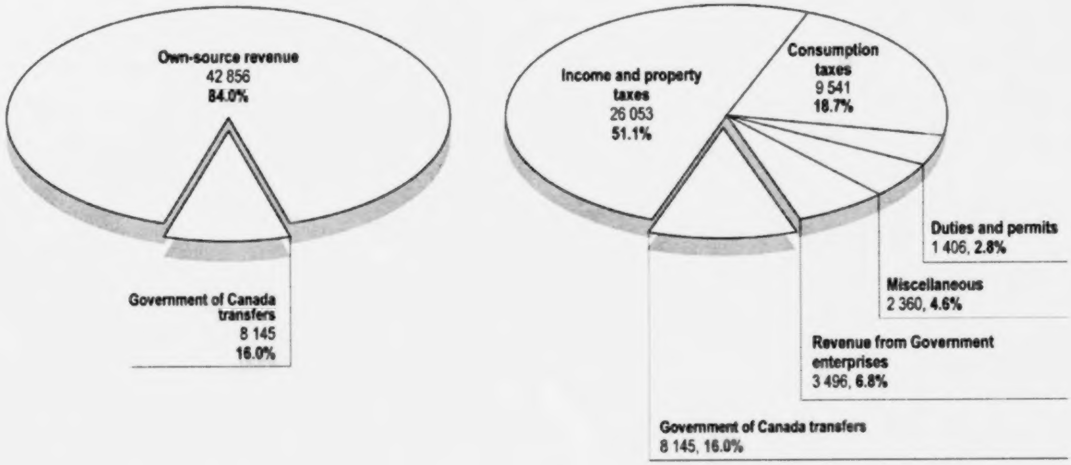
2002

Total revenue: 50 262



2001 (1)

Total revenue: 51 001



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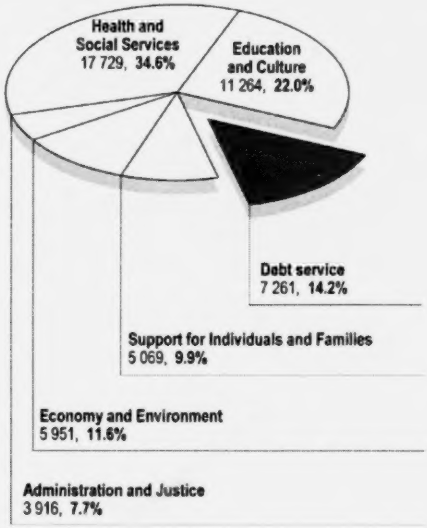
(1) Certain 2001 figures were reclassified for consistency with the presentation adopted in 2002.

Consolidated expenditure

FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

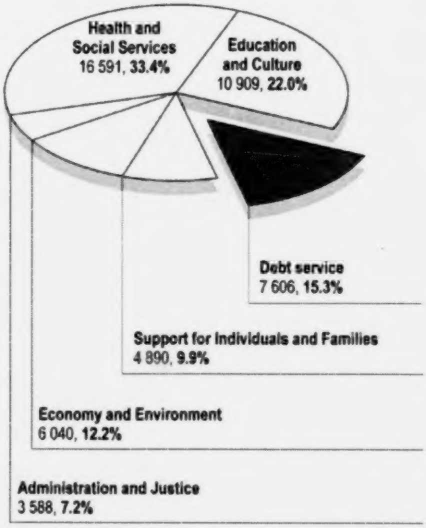
2002

Total expenditure: 51 190
By mission



2001 (1)

Total expenditure: 49 624
By mission



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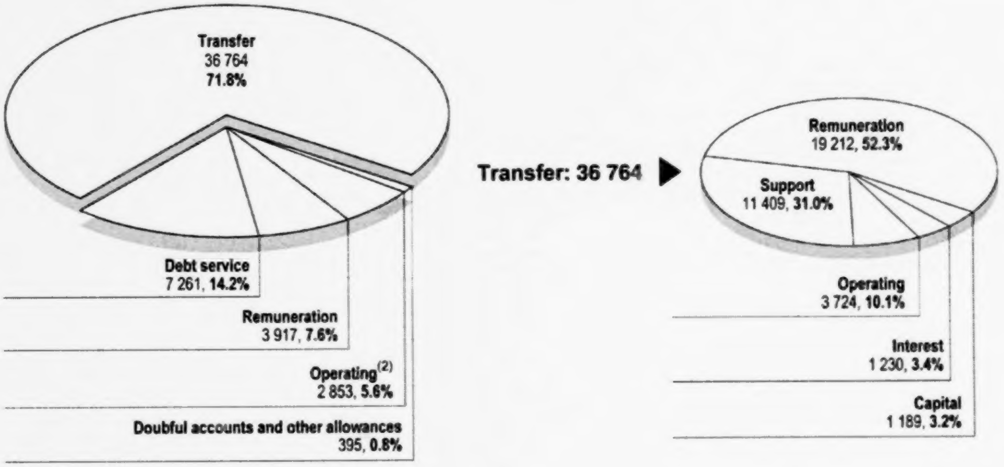
(1) Certain 2001 figures were reclassified for consistency with the presentation adopted in 2002.

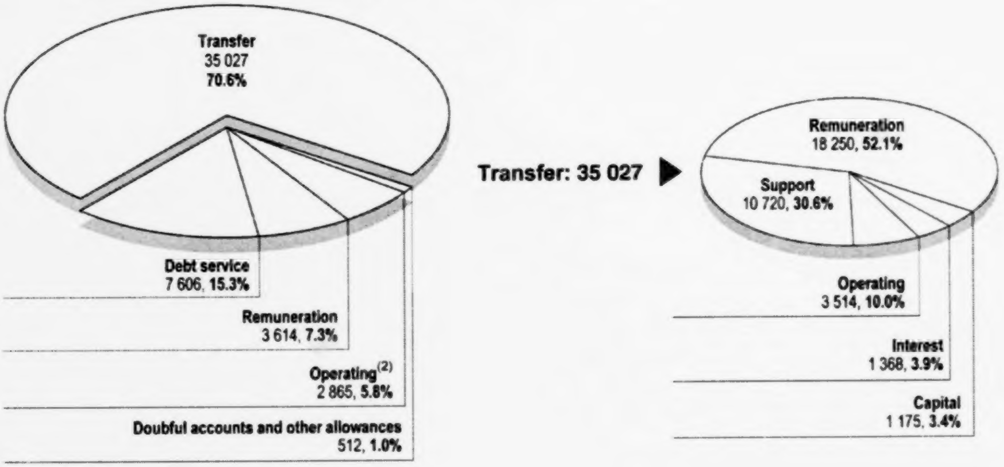
2002

By supercategory and category



2001 (1)

By supercategory and category



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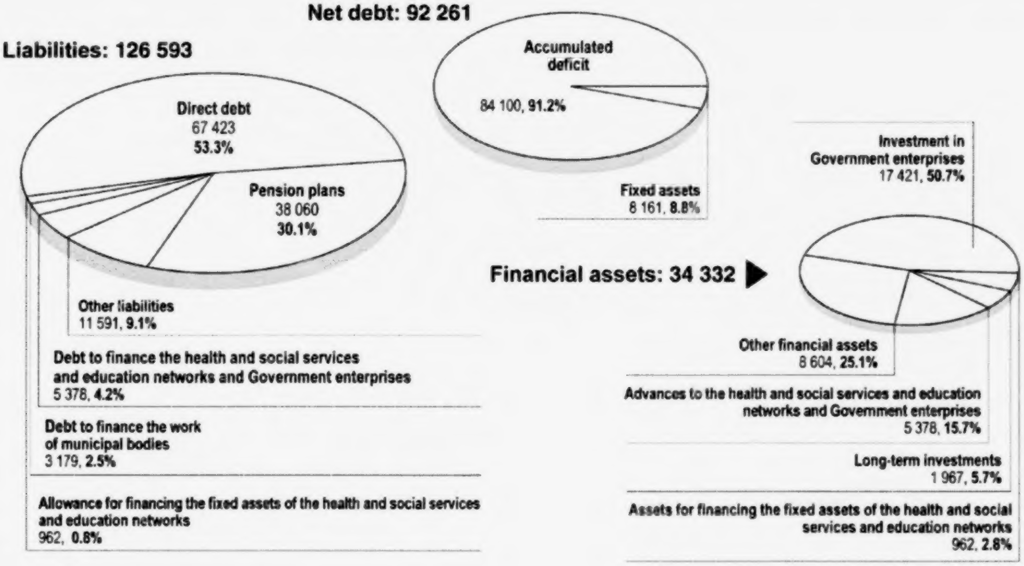
(1) Certain 2001 figures were reclassified for consistency with the presentation adopted in 2002.
(2) Including $622 million in 2001-2002 ($776 million in 2000-2001) for the depreciation of fixed assets.

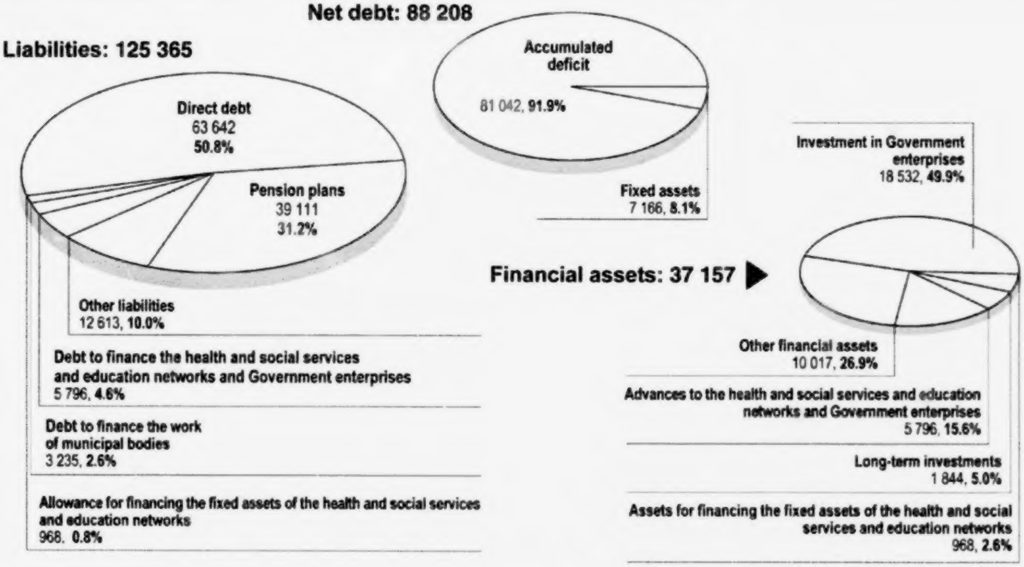
Consolidated financial position

AS AT MARCH 31, 2002
(in millions of dollars)

2002



2001 (1)



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(1) Certain 2001 figures were reclassified for consistency with the presentation adopted in 2002.

Reconciliation of revenue, expenditure and annual (deficit) surplus

FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

	2002	2001 (reclassified)
REVENUE		
Consolidated Revenue Fund excluding Government enterprises	45 171	45 404
Government enterprises	2 731	3 496
Government agencies and special funds	12 818	12 112
	60 720	**61 012**
EXPENDITURE		
Consolidated Revenue Fund	49 152	47 807
Government agencies and special funds	12 496	11 828
	61 648	**59 635**
ELIMINATION OF INTER-ENTITY TRANSACTIONS		
Revenue	(10 458)	(10 011)
Expenditure	(10 458)	(10 011)
	--	--
ANNUAL (DEFICIT) SURPLUS	**(928)**	**1 377**

Under the Act to establish a budgetary surplus reserve fund (2001, c. 56), the government created a reserve fund to finance certain expenditures and maintain a balanced budget. The changes in the reserve fund are shown in Appendix 18.

	2002	2001
Annual (deficit) surplus	(928)	1 377
Transfer to reserve fund	--	(950)
Use of reserve fund	950	--
Excess of annual surplus (deficit) over reserve	22	427

Financial statistics

FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

Fiscal year	Revenue *	Expenditure *	(Deficit) or surplus	Net debt (1)	Accumulated deficit	Fixed assets
2001-2002	50 262	51 190	(928)	92 261 (6)	84 100	8 161
2000-2001	51 001	49 624	1 377	88 208 (5)	81 042	7 166
1999-2000	47 383	47 376	7	89 162 (4)	82 469	6 693
1998-1999	46 695	46 569	126	88 810 (3)	82 577	6 233
1997-1998	41 831	43 988	(2 157)	88 597 (2)	82 581	6 016

* Certain figures were reclassified for consistency with the presentation adopted in 2001-2002.

($M : millions of dollars)

(1) Net debt represents total liabilities minus financial assets, recorded in the statement of financial position.

(2) The net debt of $64 833 M as at April 1, 1997 was increased by $21 607 M, including $13 173 M for the recording of unrecorded pension plan obligations, $6 889 M for the consolidation of Government enterprises, agencies and special funds, $731 M for the change to the method used to record borrowings, $461 M for the recording of public sector restructuring measures and $353 M for the recording of fixed assets.

(3) The net debt was increased by $339 M, including $217 M for the recording of fixed assets, $25 M for the recording of accounts payable and accrued expenses and $97 M for adjustments to other accounts.

(4) The net debt was increased by $359 M for the recording of fixed assets.

(5) The net debt was increased by $423 M, including $473 M for the recording of fixed assets, $12 M for sick leave and vacations and a decrease of $62 M for investments in Government enterprises.

(6) The net debt was increased by $3 125 M, including $995 M for the recording of fixed assets, $912 M for the introduction of a provision for deviations in the real rate of return, $1 306 M for the recording of foreign currency translation and a decrease of $88 M for the recording of the Government's share of the foreign exchange gains or losses of an enterprise.

Financial statistics

FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

Fiscal year	Revenue *	Expenditure *	(Deficit) or surplus	Net debt [(1)]	Accumulated deficit	Fixed assets
2001-2002	50 262	51 190	(928)	92 261 (6)	84 100	8 161
2000-2001	51 001	49 624	1 377	88 208 (5)	81 042	7 166
1999-2000	47 383	47 376	7	89 162 (4)	82 469	6 693
1998-1999	46 695	46 569	126	88 810 (3)	82 577	6 233
1997-1998	41 831	43 988	(2 157)	88 597 (2)	82 581	6 016

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SECTION

2

Consolidated financial statements

Statement of responsibility

The Government is responsible for the integrity and objectivity of the consolidated financial statements prepared by the Comptroller of Finance for the Minister of Finance in accordance with the Financial Administration Act (R.S.Q., c. A-6.001, s. 86). These statements are prepared in accordance with the accounting policies disclosed in Note 1 of the financial statements.

To fulfil its accounting and financial reporting responsibilities, the Government maintains systems of financial management and internal control designed to provide reasonable assurance that transactions are duly authorized by Parliament and properly executed and recorded.

The Comptroller of Finance takes care of Government accounting by maintaining a centralized record of financial transactions, and obtains all the information needed to meet its accounting and financial reporting requirements from Government departments, agencies, enterprises and funds.

The Government submits its consolidated financial statements for audit assurance to the Auditor General who, in his report to the National Assembly, states the nature and scope of his audit as well as his opinion.

The financial statements are part of the Public Accounts tabled annually in the National Assembly by the Minister of Finance.

On behalf of the Gouvernement du Québec,

Gilles Godbout

Nathalie Tremblay.

Gilles Godbout
Deputy Minister of Finance,
the Economy and Research

Nathalie Tremblay, CA
Comptroller of Finance

Québec, November 25, 2002

Auditor General's report

To the National Assembly,

I have audited the following consolidated financial statements of the Government of Québec for the fiscal year ended March 31, 2002:

- operating results;
- accumulated deficits;
- financial position;
- financial requirements and financing.

The Minister of Finance, Economy and Research is responsible for the preparation of these financial statements. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that the audit be planned and performed to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the management of government departments and agencies included in the government reporting entity, as well as evaluating the overall financial statement presentation.

Commitments for the Régime de retraite des employés du gouvernement et des organismes publics (RREGOP), the Régime de retraite du personnel d'encadrement (RRPE) and the Régime de retraite des agents de la paix en services correctionnels (RRAPSC)

The liabilities recorded under "Retirement plans" as at March 31, 2002 for the regular service of the RREGOP, the RRPE, excluding that of senior administration, and for the RRAPSC total $22,166 million (March 31, 2001: $20,332 million). These three plans are of the shared-cost type, namely their respective cost, i.e. the ensuing annual contribution, is shared in predetermined proportions between the employer and the participants. This sharing of the annual contribution creates a commitment for the government with respect to the financing of these plans, a commitment whose value corresponds to the fund that the government would have accumulated, had it paid its contributions on the same basis as those which were used to determine the participants' fund. In the case of the RREGOP and the RRPE, the market value of this fund was estimated at $36,282 million as at December 31, 2001 (December 31, 2000: $38,581 million). As for the RRAPSC, for which the employees' contributions were paid into the

Auditor General's report (cont'd)

Consolidated Revenue Fund, the book value of the fund that the employees and the government would have accumulated was evaluated at $767 million as at that same date (December 31, 2000: $746 million).

In note 4 of its financial statements, the government does not clearly recognize that it has contracted commitments for the financing of these plans. Indeed, it does not indicate that the commitments to which reference is made ensue from the sharing of the annual contribution established according to the legislative provisions of these plans and the collective agreements that the government has negotiated since the creation of the plans. With respect to total commitments of $37,049 million (December 31, 2000 : $39,327 million), $22,166 million (March 31, 2001: $20,332 million) are already recorded under liabilities as at March 31, 2002.

Although these commitments have no effect on the liabilities, the net debt, the accumulated deficits and the deficit of the fiscal year ended March 31, 2002, this information must be disclosed appropriately to enable readers of the financial statements to better evaluate the government's financial situation.

Revenues from an enterprise of the government

To comply with the new standards of the Canadian Institute of Chartered Accountants, Hydro-Québec, an enterprise of the government, modified on January 1, 2002 its accounting policies concerning the translation of foreign currencies. Therefore, the enterprise retroactively applied this standard in its intermediate financial statements for the three-month period ended March 31, 2002. In accordance with the recommendations of the Institute, the enterprise retroactively applied its modified accounting policies and restated the figures of 2001. When recording its participation in this enterprise, the government entered the portion of this restatement attributable to the period between April 1 and December 31, 2001 directly in the consolidated statement of accumulated deficits and in the net debt rather than in its operating results for the year. In my opinion, the revenues from the government's participation in an enterprise should be recorded by uniformly applying the accounting policies of the enterprise over the government's entire fiscal year. The government thus overstated the revenues from its enterprises by $323 million and understated by the same amount its deficit for the fiscal year ended March 31, 2002.

Reporting entity

The government reporting entity, which is described in note 1 of its financial statements, does not include the entities of the education network and those of the health and social services network. In accordance with the recommendations of the CICA, these entities should be included in its reporting entity as they meet the criteria for inclusion in that entity. The accounts of each of these entities should therefore be combined line by line with those of the government.

Given the fact that the government did not compile the necessary information, I was unable to determine the effects of the non-consolidation of the entities of the networks for each item in the financial statements. However, based on the information that I do have, the inclusion of the accounts of these entities in the government's financial statements would have a significant impact on the financial information presented in those statements.

Allowance for tax claims

The allowance for doubtful accounts deducted from the value attributable to the debtors, includes an allowance for tax claims of the ministère du Revenu. This latter allowance comprises a sum established on the basis of a statistical analysis of files, to which has been added an amount to compensate for the risk caused by the use of a statistical method and to take into account the increase in the debts written off during the fiscal year. In my opinion, this additional amount is unjustified, as the elements in question had already been taken into consideration during the statistical analysis of the files. Moreover, the allowance for tax claims was determined on the basis of the amounts of the claims as at December 31, 2001 rather than as at March 31, 2002, the end of the government's fiscal year.

The effect of these practices was to understate the deficit of the fiscal year ended March 31, 2002 by $147.5 million (to understate the surplus of the fiscal year ended March 31, 2001 by $41 million) and to overstate the allowance for doubtful accounts, the accumulated deficits, as well as the net debt by $64.5 million as of that date (March 31, 2001 : $212 million).

Provision for losses on guaranteed financial initiatives

Investissement Québec establishes the provision for losses on its financial initiatives guaranteed by the government according to the credit risks and the initiatives in progress. The government records a different provision for these same initiatives according to its own assessment of the credit risks and on the basis of the authorized interventions rather than of those in progress. In my opinion, the provision established by Investissement Québec is appropriate because it is evaluated on the basis of the accrual accounting method and a meticulous analysis of the credit risks. Hence, the government should have

Auditor General's report (cont'd)

recorded in its books the provision calculated by Investissement Québec. The effect of not having entered an appropriate provision is to overstate the deficit by $50.1 million as at March 31, 2002 (understate the surplus of the fiscal year ended March 31, 2001 by $41.6 million) and to overstate the provision for losses on guaranteed financial initiatives, the net debt and the accumulated deficits by $178.4 million at that date (March 31, 2001: $128.3 million).

In my opinion, except for the inappropriate disclosure by the government of its commitments concerning the financing of the RREGOP, the RRPE and the RRAPSC, the undetermined effects of the non-consolidation of the entities of the education network and those of the health and social services network, the understatement of the annual deficit by $420.4 million as well as the overstatement of the net debt and the accumulated deficits by $242.9 million, as detailed in the previous paragraphs, these consolidated financial statements present fairly, in all material respects, the financial position of the Government of Québec as at March 31, 2002, as well as the results of its operations and the changes in its financial position for the year then ended, in accordance with the accounting policies set forth in Note 1. As required by the *Auditor General Act* (R.S.Q., c. V-5.01), I report that, in my opinion, these accounting policies have been applied on a basis consistent with that of the preceding year.

Comparability of financial statements

The Commission de la santé et de la sécurité du travail (CSST) retroactively modified its accounting policy for the provision for fluctuations in the real rate of return during its last two fiscal years, namely that ended on December 31, 2000 and that ended on December 31, 2001. Moreover, the amortization of the provision for fluctuations in the real rate of return for 2001 is not established according to the same mechanism that was used previously. These repetitive changes have an impact on the consolidated financial statements of the government, as the operations of the CSST are recorded therein according to the modified equity method.

The effect of the modifications made by the CSST in 2000 is to increase the "Participation in enterprises of the government" account by $911.8 million as at March 31, 2001 and to increase the government's surplus by $186.5 million for the fiscal year ended at that date. As for the modifications made by the CSST in 2001, their effect is to reduce this same account by $555.1 million as at March 31, 2002 and the deficit of the government of the fiscal year ended on that date by $356.7 million.

Although the successive changes in the accounting policy of the CSST are in accordance with generally accepted accounting principles in Canada, they increase the risk of confusion regarding the interpretation of the information presented in the consolidated statement of the operating results and in the consolidated

Auditor General's report (cont'd)

statement of the government's financial position, and do not promote the comparability of financial statements from one year to the next.

Acting Auditor General,

Doris Paradis

Doris Paradis, CA

Québec City, November 25, 2002

Consolidated statement of operations

FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

Appendix		2002 Budget *	2002 Actual results	2001 Actual results (Note 10)
5	**REVENUE (Note 2)**			
	Income and property taxes	25 113	24 546	26 053
	Consumption taxes	9 885	9 913	9 541
	Duties and permits	1 340	1 346	1 406
	Miscellaneous	2 058	2 421	2 360
	Revenue from Government enterprises	3 256	2 731	3 496
	Own-source revenue	41 652	40 957	42 856
	Government of Canada transfers	9 484	9 305	8 145
	Total revenue	**51 136**	**50 262**	**51 001**
6	**EXPENDITURE**			
	Health and Social Services	17 264	17 729	16 591
	Education and Culture	11 337	11 264	10 909
	Economy and Environment	5 950	5 951	6 040
	Support for Individuals and Families	4 883	5 069	4 890
	Administration and Justice	3 792	3 916	3 588
	Sub-total	**43 226**	**43 929**	**42 018**
	Debt service	7 910	7 261	7 606
	Total expenditure	**51 136**	**51 190**	**49 624**
	ANNUAL (DEFICIT) SURPLUS	**--**	**(928)**	**1 377**

* On the basis of the revenue and expenditure forecasts announced in the 2001-2002 Budget Speech of March 29, 2001.

Under the Act to establish a budgetary surplus reserve fund (2001, c. 56), the government created a reserve fund to finance certain expenditures and maintain a balanced budget. The changes in the reserve fund are shown in Appendix 18.

Annual (deficit) surplus	–	(928)	1 377
Transfer to reserve fund	–	–	(950)
Use of reserve fund	–	950	–
Excess of annual surplus (deficit) over reserve	–	22	427

Consolidated statement of accumulated deficit
FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

	2002		2001
	Budget *	Actual results	Actual results
PREVIOUSLY ESTABLISHED ACCUMULATED DEFICIT, BEGINNING OF YEAR	(81 042)	(81 042)	(82 419)
Government's share of restatements by Government enterprises (Appendix 9)	--	(2 218)	--
Restated accumulated deficit	(81 042)	(83 260)	(82 419)
Annual (deficit) surplus	--	(928)	1 377
Government's share of foreign exchange gains or losses of Government enterprises	--	88	--
ACCUMULATED DEFICIT, END OF YEAR	**(81 042)**	**(84 100)**	**(81 042)**

---

* On the basis of the revenue and expenditure forecasts announced in the 2001-2002 Budget Speech of March 29, 2001.

Consolidated statement of financial position

AS AT MARCH 31, 2002
(in millions of dollars)

Appendix		2002	2001
	FINANCIAL ASSETS		(Note 10)
7	Short-term investments	1 445	1 654
8	Accounts receivable	7 064	8 231
9	Investment in Government enterprises	17 421	18 532
10	Long-term investments	1 967	1 844
	Deferred expenses related to debts	95	132
	Advances to the health and social services and education networks and Government enterprises (Note 5)	5 378	5 796
	Assets for financing the fixed assets of the health and social services and education networks (Note 7)	962	968
	TOTAL FINANCIAL ASSETS	**34 332**	**37 157**
	LIABILITIES		
11	Bank overdraft	2 878	2 776
12	Accounts payable and accrued expenses	8 182	8 328
	Deferred revenue	531	1 509
	Pension plans (Note 4)	38 060	39 111
13	Direct debt (Notes 5 and 6)	67 423	63 642
13	Debt to finance the health and social services and education networks and Government enterprises (Notes 5 and 6)	5 378	5 796
13	Debt to finance the work of municipal bodies (Notes 5 and 6)	3 179	3 235
	Allowance for financing the fixed assets of the health and social services and education networks (Note 7)	962	968
	TOTAL LIABILITIES	**126 593**	**125 365**
14	**NET DEBT**	**(92 261)**	**(88 208)**
15	**FIXED ASSETS (Note 3)**	**8 161**	**7 166**
	ACCUMULATED DEFICIT	**(84 100)**	**(81 042)**

16	Commitments and contingencies (Note 8)
17	Fiduciary transactions conducted by Government agencies and funds
18	Reserve fund

Consolidated statement of financial requirements and financing

FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

	2002		2001	
OPERATING ACTIVITIES				
Annual (deficit) surplus		(928)		1 377
Items not affecting liquid assets:				
Government's share in the results of enterprises entered as revenue less declared dividends	(371)		(1 157)	
Doubtful accounts and other allowances	395		512	
Sick leave and vacations	75		58	
Pension costs (Note 4)	1 395		1 248	
Interest charges relating to pension plans (Note 4)	3 322		3 006	
Depreciation of fixed assets	622		776	
Amortization of deferred expenses related to debts	72		1	
Amortization of deferred foreign exchange loss	153		163	
Amortization of discounts and premiums	61	5 724	99	4 706
		4 796		6 083
Pensions plans				
Benefits and other payments	(2 720)		(2 567)	
Employee and independent employer contributions	92	(2 628)	106	(2 461)
Specific purpose accounts (Appendix 12)				
Payments and other debits	(527)		(377)	
Receipts and other credits	567	40	367	(10)
Changes in financial assets and liabilities related to operations		(345)		(2 304)
Liquid assets provided by operating activities		**1 863**		**1 308**
INVESTMENT ACTIVITIES				
Changes in investment in Government enterprises				
Investments made		(648)		(425)
Changes in long-term investments				
Investments made		(346)		(200)
Investments realized		133		50
		(213)		(150)
Fixed assets				
Acquisition		(1 626)		(1 264)
Disposal		9		15
		(1 617)		(1 249)
Liquid assets used for investment activities		**(2 478)**		**(1 824)**
NET FINANCIAL REQUIREMENTS		**(615)**		**(516)**

Consolidated statement of financial requirements and financing (cont'd)

FISCAL YEAR ENDED MARCH 31, 2002
(in millions of dollars)

	2002	2001
FINANCING ACTIVITIES		
Changes in debts		
Borrowings made	9 011	8 594
Borrowings repaid	(5 388)	(5 586)
	3 623	3 008
Changes in the Retirement Plans Sinking Fund		
Payments	(2 535)	(1 607)
Reinvestment of Fund investment income	(605)	(412)
Changes in liquid assets[1]	132	(473)
NET FINANCING	**615**	**516**

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(1) Liquid assets include cash in bank and short-term investments less short-term borrowings.

Notes to financial statements

1. Significant accounting policies

The Gouvernement du Québec accounts for its financial transactions in accordance with the accounting policies disclosed below. When necessary, the information included in the consolidated financial statements is based on best estimates and judgments.

Reporting entity

The Government's reporting entity encompasses departments, agencies, enterprises and special funds which must account for the management of their financial transactions and resources to a Minister or directly to the National Assembly and which are part of the Government or under its control. They are listed in an appendix to the financial statements.

Fiduciary transactions conducted by certain agencies and funds are not included in the Government's reporting entity. These agencies and funds are listed in an appendix to the financial statements.

Consolidation method

The accounts of the Consolidated Revenue Fund and the other entities included in the Government's reporting entity, with the exception of Government enterprises, have been standardized and combined line by line in accordance with the accounting policies disclosed below. Inter-entity transactions and balances have been eliminated.

Government enterprises are accounted for using the modified equity method. Therefore, investment in these enterprises is recorded at cost, which is adjusted annually by the Government's share in the results of these enterprises with an offsetting entry to revenue, and reduced by the portion of dividends that are paid or reported by an enterprise and that accrue to the Government. A Government enterprise has all of the following characteristics:

a) it is a separate legal entity that has the authority to enter into contracts in its own name and to go before a court;
b) it is vested with the financial and administrative power to carry out commercial activities;
c) its main activity is the sale of goods or the delivery of services to individuals or to organizations not included in the Government's reporting entity;
d) it may, during the normal course of its operations, pursue its activities and settle its debts using revenue from sources not included in the Government's reporting entity.

Revenue

Revenue from income and property taxes, consumption taxes, duties, permits, fines and forfeitures is recorded in the fiscal year during which it is received, after deducting reimbursements and other amounts deductible under the applicable legislation. Assessments and amounts billed before the end of the fiscal year are entered as revenue.

Revenue from Government of Canada transfers is recorded in the fiscal year during which it is received. However, claims issued and estimates of revenue from transfers related to shared-cost programs without fiscal compensation are recorded in the fiscal year during which the related expenditures are made.

Other revenue is recorded on the accrual basis. Interest income ceases to be recorded when there is no reasonable assurance that the principal or interest will be recovered.

Expenditure

Transfers are recorded in the fiscal year during which the events that give rise to them occur, insofar as the transfers have been authorized and once beneficiaries have met the eligibility criteria.

Expenditure includes the cost of goods and services acquired during the fiscal year, with the exception of fixed assets for which an annual depreciation is recorded.

Debt service interest charges resulting from transactions in foreign currency are translated into Canadian dollars at the rates in effect at the time of the transactions.

Financial assets

Short-term investments are recorded at cost and accounts receivable, loans and advances are recorded initially at cost and then brought down to their net recoverable value through valuation allowances.

Investment in Government enterprises is recorded using the modified equity method.

Other long-term investments are entered at cost and reduced by any durable loss in value. The loss in value is charged to operations for the fiscal year during which it is known.

Liabilities

Accounts payable and accrued expenses

Specific purpose accounts

The Financial Administration Act (R.S.Q., c. A-6.001) provides for the creation of specific purpose accounts in which amounts received in respect of a contract or an agreement calling for the allocation of funds to a specific purpose may be deposited. Consequently, certain amounts receivable or payable under shared-cost programs without fiscal compensation or as a result of third-party compensation are recorded in specific purpose accounts.

Sick leave and vacations

Obligations relating to sick leave and vacations owed to Government employees are recorded as liabilities. The annual change in this account is posted to expenditure.

Allowance for losses on guaranteed financial initiatives

Obligations resulting from borrowings and other guaranteed financial initiatives are recorded as liabilities when a loss is probable. The annual change in this allowance is posted to expenditure.

The allowance for probable losses is evaluated using a rate based on past experience regarding losses on each of the guarantee programs. Special guarantees are grouped according to risk level.

Pension plans

Government pension plans are defined benefit pension plans. Within the context of preparing the Government's financial statements, obligations relating to vested benefits are evaluated using the actuarial projected benefit method prorated on service, according to the most probable assumptions set by the Government with regard, notably, to inflation, interest and employee remuneration. This method has been adjusted, however, to reflect the way in which benefits are earned by employees.

Total cost of plans

The annual cost of vested benefits for all pension plans, including the cost of changes to the plans, and the amortization of adjustments to estimates based on actuarial gains or losses are charged to expenditure, with an offsetting entry in the retirement plans account, i.e. pension plan liability. Changes to actuarial assumptions are included in the adjustments to estimates based on actuarial gains or losses.

In the case of the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Management Personnel (PPMP), the Civil Service Superannuation Plan (CSSP), the Teachers Pension Plan (TPP), the Pension Plan of Certain Teachers (PPCT) and transfers from the TPP and the CSSP to RREGOP and the PPMP, adjustments to estimates based on actuarial gains or losses are amortized using the straight-line method over a period corresponding to the estimated average remaining years of service of participants in these plans as a whole. However, adjustments to estimates based on actuarial gains or losses for the other pension plans are amortized over a period corresponding to the estimated average remaining years of service of participants in each plan.

The total cost of the pension plans also includes interest charges on obligations relating to vested benefits, with an offsetting entry to liabilities in the retirement plans account. The investment income of the Retirement Plans Sinking Fund, created to pay for benefits under these plans, is taken into account in computing interest charges on obligations relating to vested benefits.

Debts

Borrowings are recorded at the amount received at the time of issue, adjusted by the premium or discount amortization to obtain the amount of principal repayable at maturity. The amortization is calculated using the effective rate for each borrowing.

Issue expenses are deferred and amortized over the term of each borrowing using the straight-line method. The unamortized balance is included in deferred expenses related to debts.

Borrowings in foreign currency are translated into Canadian dollars at the rates in effect on March 31.

Foreign exchange gains or losses resulting from the translation of borrowings are deferred and amortized over the remaining term of each borrowing using the straight-line method.

Derivative instruments

The Government uses derivative instruments to manage foreign exchange and interest rate risks related to debts. These instruments are recorded at cost.

Derivative instruments used to manage the foreign exchange risk associated with the repayment of interest and principal on borrowings and with the cash management transactions such risk management entails, including currency swap contracts and foreign exchange forward contracts, are translated into Canadian dollars at the rates in effect on March 31. The components of these instruments, namely, financial assets and liabilities, are offset against one another and shown as "Debts" items.

Interest rate exchanges stemming from interest rate swap contracts used to change exposure to interest rate risk over the long term are reconciled with interest charges for the borrowings with which these swap contracts are associated.

Gains or losses on derivative instruments are deferred and amortized over the term of each contract. However, foreign exchange gains or losses on short-term contracts aimed at modifying the foreign exchange risk associated with long-term borrowings are amortized over the remaining term of the borrowing portfolio in the currency concerned using the straight-line method.

Sinking fund

Securities held by the sinking fund are recorded at the amount paid at the time of purchase, adjusted by the premium or discount amortization to obtain the amount of principal receivable at maturity. The amortization is calculated on the basis of the effective rate for each security.

The difference between the book value of a security and the amount received at the time of its disposal is charged to results.

Fixed assets

Fixed assets consist of acquired, built, developed or improved non-financial assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services.

They include land, buildings, facilities such as parks and outdoor recreational areas, complex networks such as dams, canals, roads and bridges, equipment such as vehicles and furniture, and the development of data processing systems.

Fixed assets are recorded at cost and depreciated using a logical, systematic method over a period corresponding to their useful life. They are a component of net debt. Their cost includes financing charges capitalized during their construction, improvement or development.

The cost of fixed assets held under capital leases is equal to the present value of payments due. Works of art and historic property are not recorded as fixed assets but are mentioned in a note to the financial statements, and their cost is charged to expenditure for the fiscal year during which they are acquired.

Fixed assets acquired through donation or for a nominal fee are recorded at their fair value at the time of acquisition with an offsetting entry to deferred revenue liabilities, which are gradually transferred to operating results using the same term and method of amortization as for the fixed assets concerned. However, land is recorded at its nominal value.

Sums received from agencies not included in the Government's reporting entity for the purchase of fixed assets are recorded as deferred revenue liabilities and gradually transferred to operating results using the same term and method of amortization as for the fixed assets concerned. However, contributions received for the purchase of land are deducted from the latter's cost.

2. Revenue

According to applicable legislation, revenue is shown after deduction of the following items:

	2002	2001
	(in millions of dollars)	(Note 10)
Personal income tax		
Refundable tax credits:		
Sales tax	693	441
Day care expenses	228	167
Other	96	39
Property tax refunds	243	233
Family assistance allowances	19	24
	1 279	**904**
Corporate taxes		
Refundable tax credits:		
Tax credits for large corporations		193
Scientific research and experimental development	349	174
Cinematrographic productions	97	100
Tax credits relating to the reporting of tips	40	47
Other	231	188
	717	**702**
Duties and permits		
Silvicultural work and other forest management activities	198	230
Highway carrier monitoring	48	45
Refundable mining duties credits for losses pertaining to exploration and capital expenditures and other	3	10
	249	**285**
	2 245	**1 891**

3. Fixed assets

Fixed assets are recorded at cost and shown in net debt. They are depreciated over their useful life using the following methods:

Category	Depreciation method	Useful life
Buildings	Straight-line and annuity	10 to 50 years
Facilities	Straight-line	5 to 10 years
Complex networks	Straight-line	10 to 40 years
Equipment	Straight-line	3 to 20 years
Development of data processing systems	Straight-line	5 to 10 years

Works of art and historic property consist mainly of paintings, sculptures, drawings, prints, photographs, installations, films and videos and their cost is charged to expenditures for the fiscal year in which they are acquired.

4. Pension plans

The Gouvernement du Québec contributes to several pension plans for its employees. Employees of the public and parapublic sectors, the Members of the National Assembly and the judges of the Court of Québec participate in these plans.

Pension plans

	Estimated number of participants as at December 31, 2001	Number of beneficiaries as at December 31, 2001
Government and Public Employees Retirement Plan (RREGOP)	450 000	104 434
Pension Plan of Management Personnel (PPMP)	23 250	11 564
Teachers Pension Plan and Pension Plan of Certain Teachers (TPP and PPCT)	7 900 *	44 654 *
Civil Service Superannuation Plan (CSSP)	3 200 *	25 208 *
Superannuation Plan for the Members of the Sûreté du Québec (SPMSQ)	4 000	3 585
Pension Plan of Peace Officers in Correctional Services (PPPOCS)	2 750	948
Pension Plan of the Judges of the Court of Québec (PPJCQ)	273	292
Pension Plan for Federal Employees Transferred to Employment with the Gouvernement du Québec (PPFETQ)	280	67
Pension Plan of the Members of the National Assembly (PPMNA)	121	259
	491 774	**191 011**

* These plans have not admitted any new participants since July 1, 1973.

These plans are "defined benefit" pension plans, which means that they guarantee participants a set income upon retirement, calculated on the basis of participants' average income for the best paid years, generally five, and their number of years of service. The portion of benefits accrued prior to July 1, 1982 is usually indexed to the cost of living, while those accrued after that date are partially indexed.

There are two types of pension plans:

- cost-sharing pension plans;
- cost-balance pension plans.

Cost-sharing pension plans

In the case of RREGOP and the PPMP, the Government covers costs at a rate of 50% for years of service since July 1, 1982 and 58.33% (7/12) for years of service prior to July 1, 1982. The contributions of participants and independent employers are paid into the Caisse de dépôt et placement du Québec.

In the case of the PPPOCS, the Government covers 46% of costs, while employees cover 54%. Employee contributions are paid into the Consolidated Revenue Fund.

Cost-balance pension plans

Cost-balance pension plans are plans for which employers cover the difference between the cost of plans and the contributions paid by participants. All Government plans except RREGOP, the PPMP and the PPPOCS fall into this category. The contributions of participants and independent employers to these cost-balance plans are paid into the Consolidated Revenue Fund. The Government covers the difference between the cost of each plan and the contributions paid by participants and independent employers.

Value of actuarial obligations relating to vested benefits for the pension plans as a whole

The value of actuarial obligations relating to vested benefits for the pension plans as a whole for service rendered as at a given date is determined by actuaries of the Commission administrative des régimes de retraite et d'assurances (CARRA). For this purpose, they use the actuarial projected benefit method prorated on service and take into account, among other things, the most probable long-term economic assumptions.

Long-term economic assumptions:

- Yield, net of inflation	4.85%
- Inflation rate	3.00%
- Salary escalation rate, net of inflation	1.10%

Government's liability with regard to the pension plans

The Government's liability with regard to the pension plans is recorded in conformity with the recommendations of the Canadian Institute of Chartered Accountants for public sector pension plans.

The liability recorded with respect to the pension plans is established on the basis of the value of actuarial obligations relating to vested benefits for the pension plans as a whole, taking into account certain adjustments stemming from actuarial gains or losses noted during the actuarial valuations prepared every three years. These gains or losses are amortized using the accounting policy established for this purpose.

The Government's liability with regard to the pension plans also includes interest charges calculated on the basis of the value of the actuarial obligations relating to vested benefits as at a given date for the pension plans as a whole.

As shown by the following table concerning the main pension plans, the Government's liability with regard to the pension plans as a whole is estimated at $48 259 million as at March 31, 2002, including $25 307 million for RREGOP and the PPMP.

Pension plans liability

	Actuarial obligations relating to vested benefits	Restatements	Pension plans liability as at March 31, 2002	Pension plans liability as at March 31, 2001
		(in millions of dollars)		(Note 10)
RREGOP				
- regular service	19 814	(1 205)	18 609	17 002
- transferred service	2 486	(227)	2 259	2 247
PPMP				
- regular service	3 712	(316)	3 396	3 126
- transferred service	1 149	(106)	1 043	980
TPP and PPCT	15 363	(999)	14 364	14 343
CSSP	5 337	(270)	5 067	5 106
Other	3 497	24	3 521	3 366
	51 358	**(3 099)**	**48 259**	**46 170**
Sinking fund (1)	(10 199)		(10 199)	(7 059)
	41 159	**(3 099)**	**38 060**	**39 111**

(1) Under the Financial Administration Act (R.S.Q., c. A-6.001, s. 8), the Minister of Finance may make long-term investments, by way of a deposit with the Caisse de dépôt et placement du Québec, using a part of the Consolidated Revenue Fund up to an amount equal to the sums recorded as the pension plans liability in order to create a sinking fund to provide for the payment of all or part of the benefits awarded under these plans. The sinking fund's assets are recorded at a value based on their market value. During fiscal 2001-2002 the Minister made investments of $2 535 million in the Retirement Plans Sinking Fund ($1 607 million in 2000-2001). At March 31, 2002, $605 million in investment income ($412 million in 2001) was reinvested in the sinking fund, and was taken into account in calculating the interest charges relating to pension plans.

Actuarial valuations and subsequent estimates

The most recent estimates, which were filed and issued in 2002, were determined on the basis of actuarial valuations as at December 31, 2001 for the PPMNA; as at December 31, 2000 for the PPCT, the PPJCQ, the SPMSQ and service transferred from the TPP and the CSSP to RREGOP and the PPMP; as at December 31, 1999 for the CSSP, the TPP, RREGOP and the PPMP, other than service transferred from the TPP and the CSSP to RREGOP and the PPMP, and for the PPMP (RRAS); as at December 31, 1997 for the PPPOCS; as at December 31, 1996 for the PPMP (RRAS) and as at December 31, 1994 for the PPFETQ.

Total cost of pension plans

	2002	2001
	(in millions of dollars)	
Pension costs		
Cost of vested benefits excluding interest charges	1 253	1 262
Employee contributions	(88)	(106)
Independant employer contributions	(4)	
	1 161	**1 156**
Cost of changes	28 (1)	
Amortization of adjustments to estimates based on actuarial gains or losses	206	92
	1 395	1 248
Interest charges relating to the pension plans	2 717 (2)	2 594 (2)
Total	**4 112**	**3 842**

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(1) A new pension plan for the judges of the Court of Québec and the municipal courts of Laval, Montréal and Québec was introduced under the Act to amend the Courts of Justice Act (S.Q., 2001, c. 8), assented to on May 30, 2001. The impact of the changes to the pension plan and the supplementary benefits plan of the judges of the Court of Québec was $28 million as at March 31, 2002.

(2) After deducting Retirement Plans Sinking Fund investment income of $605 million in 2001-2002 ($412 million in 2000-2001).

Funding of pension plans

Actuarial valuations for funding purposes for regular service under "cost-sharing" pension plans (RREGOP, PPMP AND PPPOCS)

By law, CARRA actuaries are required to prepare, every three years, an actuarial valuation for funding purposes for each of the pension plans in order to determine the rates of contribution for these plans. To that end, the actuaries take legislative provisions and collective agreements into account using the valuation method agreed upon by the parties concerned and economic assumptions that are more conservative than those used to prepare valuations for accounting purposes.

According to these valuations, Government commitments for funding purposes are calculated as the fund that the Government would have amassed had it been required to pay contributions since 1973 on the same bases as those used to determine the rate of contribution of participants. In the case of RREGOP and the PPMP, this fund was estimated at $36 282 million at fair value and $41 147 million at cost as at December 31, 2001 ($38 581 at fair value and $39 723 million at cost as at December 31, 2000). In the case of the PPPOCS, for which employee contributions were paid into the Consolidated Revenue Fund, the value of the fund that would have been amassed by employees and the Government was $767 million at cost as at December 31, 2001 ($746 million as at December 31, 2000).

The difference between these amounts and the liability recorded for these three plans represents a non-payable amount that does not have to be recorded as a liability of the Government. The difference may be attributed to the use of different economic assumptions and methods.

5. Debts

Debts by type of currency take into account the derivative instruments used to manage foreign exchange risks.

	2002			
	Direct		Health and social services and education networks and Government enterprises (1)	
Currency	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)
In Canadian dollars	37 669	37 669 (3)	5 025	5 025
In U.S. dollars	11 878	18 929	224	358
In yen	547 816	6 583	7 004	84
In euros	5 053	7 015		
Other currencies (4)		1 548		
Less:				
Derivative instruments - net		327		55
Sinking fund		3 151		34
Debts before deferred foreing exchange loss		68 266		5 378
Deferred foreign exchange loss		843		
		67 423		**5 378**

	2001			
	Direct		Health and social services and education networks and Government enterprises (1)	
Currency	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)
In Canadian dollars	33 954	33 954 (3)	5 415	5 415
In U.S. dollars	12 246	19 320	224	354
In yen	561 637	7 055	8 520	107
In euros	1 329	1 843		
Other currencies (4)		5 238		
Less :				
Derivative instruments - net		269		54
Sinking fund		2 036		26
Debts before deferred foreing exchange loss		65 105		5 796
Deferred foreign exchange loss		1 463		
		63 642		**5 796**

(See Notes 1, 2, 3 and 4 on page 30)

2002

Work of municipal bodies [2]		Total			
In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	Derivative instruments - net (in millions of dollars)	**Total after impact of derivative instruments (in millions of dollars)**
2 382	2 382	45 076	45 076	19 450	**64 526**
172	274	12 274	19 561	(13 866)	**5 695**
5 000	60	559 820	6 727	3 051	**9 778**
284	393	5 337	7 408	(7 408)	
			1 548	(1 539)	**9**
	(70)		312	(312)	
			3 185		**3 185**
	3 179		76 823		**76 823**
			843		**843**
	3 179		**75 980**		**75 980**

2001

Work of municipal bodies [2]		Total			
In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	Derivative instruments - net (in millions of dollars)	**Total after impact of derivative instruments (in millions of dollars)**
2 339	2 339	41 708	41 708	14 102	**55 810**
172	271	12 642	19 945	(7 854)	**12 091**
12 000	151	582 157	7 313	984	**8 297**
		1 329	1 843	(2 348)	**(505)**
	393		5 631	(5 126)	**505**
	(81)		242	(242)	
			2 062		**2 062**
	3 235		74 136		**74 136**
			1 463		**1 463**
	3 235		**72 673**		**72 673**

5. Debts

Debts by type of currency take into account the derivative instruments used to manage foreign exchange risks.

	2002			
	Direct		Health and social services and education networks and Government enterprises (1)	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
In Canadian dollars	37 669	37 669 (3)	5 025	5 025
In U.S. dollars	11 878	18 929	224	358
In yen	547 816	6 583	7 004	84
In euros	5 053	7 015		
Other currencies (4)		1 548		
Less:				
Derivative instruments - net		327		55
Sinking fund		3 151		34
Debts before deferred foreing exchange loss		68 266		5 378
Deferred foreign exchange loss		843		
		67 423		**5 378**

	2001			
	Direct		Health and social services and education networks and Government enterprises (1)	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
In Canadian dollars	33 954	33 954 (3)	5 415	5 415
In U.S. dollars	12 246	19 320	224	354
In yen	561 637	7 055	8 520	107
In euros	1 329	1 843		
Other currencies (4)		5 238		
Less :				
Derivative instruments - net		269		54
Sinking fund		2 036		26
Debts before deferred foreing exchange loss		65 105		5 796
Deferred foreign exchange loss		1 463		
		63 642		**5 796**

(See Notes 1, 2, 3 and 4 on page 30)

2002

Work of municipal bodies [2]		Total			
In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	Derivative instruments - net	**Total after impact of derivative instruments**
	(in millions of dollars)		(in millions of dollars)	(in millions of dollars)	**(in millions of dollars)**
2 382	2 382	45 076	45 076	19 450	**64 526**
172	274	12 274	19 561	(13 866)	**5 695**
5 000	60	559 820	6 727	3 051	**9 778**
284	393	5 337	7 408	(7 408)	
			1 548	(1 539)	**9**
	(70)		312	(312)	
			3 185		**3 185**
	3 179		76 823		**76 823**
			843		**843**
	3 179		**75 980**		**75 980**

2001

Work of municipal bodies [2]		Total			
In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	Derivative instruments - net	**Total after impact of derivative instruments**
	(in millions of dollars)		(in millions of dollars)	(in millions of dollars)	**(in millions of dollars)**
2 339	2 339	41 708	41 708	14 102	**55 810**
172	271	12 642	19 945	(7 854)	**12 091**
12 000	151	582 157	7 313	984	**8 297**
		1 329	1 843	(2 348)	**(505)**
	393		5 631	(5 126)	**505**
	(81)		242	(242)	
			2 062		**2 062**
	3 235		74 136		**74 136**
			1 463		**1 463**
	3 235		**72 673**		**72 673**

Weighted average interest rate (5)

	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies	
Currency	**2002**	**2001**	**2002**	**2001**	**2002**	**2001**
In Canadian dollars	6.82 %	7.39 %	6.54 %	6.61 %	7.11 %	7.51 %
In U.S. dollars	6.89	7.18	4.73	5.84	8.53	8.53
In yen	3.61	4.04	0.72	1.40	9.89	10.05
In euros	5.73	5.23			8.37	
Weighted average rate	**6.43 %**	**6.86 %**	**6.33 %**	**6.47 %**	**7.51 %**	**7.97 %**

(1) To offset this debt, advances to the health and social services and education networks and to Government enterprises are granted on the same conditions as these borrowings and recorded as financial assets.

(2) Under the water treatment program, the Government is committed, in accordance with an agreement with the municipalities and the Société québécoise d'assainissement des eaux (SQAE), to contributing to the financing of work costs by repaying, based on date of maturity, the principal and interest on borrowings contracted by the SQAE.

(3) The Government held $400 million worth of its securities as at March 31, 2002 ($199 million in 2001).

(4) In 2002, other currencies included the Swiss franc, the pound sterling, the Australian dollar and the Swedish krona. In 2001, they included, in addition to those mentioned for 2002, the Deutsche mark, the French franc, the Dutch guilder, the peseta and the Luxembourg franc. A detailed table by type of currency and debt is presented in Appendix 13.

(5) The weighted average interest rate corresponds to the nominal rate of borrowings.

Debt schedules after impact of derivative instruments

Direct

Maturing on March 31 (6)	In Canadian dollars (9)	In U.S. dollars (9)	In yen	In euros	Other	Total
						(in millions of dollars)
2003	11 222	(7 840)	4 843	(1 645)	(450)	6 130
2004	4 128	158				4 286
2005	4 555	11	(83)	1		4 484
2006	6 023	75	12	4		6 114
2007	4 060	111	18			4 189
	29 988	**(7 485)**	**4 790**	**(1 640)**	**(450)**	**25 203**
2008-2012	12 084	5 067	1 985	1 540	345	21 021
2013-2017	1 067	558	2 467	70		4 162
2018-2022	372	558	296	30	114	1 370
2023-2027	4 406	3 975	240			8 621
2028 and thereafter	5 254	2 635				7 889
	53 171	**5 308**	**9 778**		**9**	**68 266**

Health and social services and education networks and Government enterprises

Maturing on March 31 (7)	In Canadian dollars (9)	In U.S. dollars (9)	In yen	In euros	Other	Total
						(in millions of dollars)
2003	1 486					1 486
2004	861					861
2005	80					80
2006	902					902
2007	11					11
	3 340					**3 340**
2008-2012	1 436					1 436
2013-2017	20					20
2018-2022	20					20
2023 and thereafter	562					562
	5 378					**5 378**

Work of municipal bodies

Maturing on March 31 (8)	In Canadian dollars (9)	In U.S. dollars (9)	In yen	In euros	Other	Total
						(in millions of dollars)
2003	661					661
2004	640					640
2005	270					270
2006	379					379
2007	399					399
	2 349					**2 349**
2008-2012	780					780
2013-2017	50					50
	3 179					**3 179**

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(6) This schedule takes into account $2 530 million in 2003 for treasury bills and was drawn up considering projected repayments of $603 million in 2003, $485 million in 2004, $373 million in 2005, $306 million in 2006, $305 million in 2007 and $789 million in 2008-2012 for savings products redeemable on demand.

(7) This schedule includes an amount of $344 million, for treasury bills, maturing in 2003.

(8) This schedule includes an amount of $95 million, for treasury bills, maturing in 2003.

(9) These schedules take into account the sinking fund of $2 798 million for debts in Canadian dollars and $387 million for debts in U.S. dollars.

6. Risk management and derivative instruments

To meet the financial requirements arising from its operations for repaying maturing loans and for maintaining the desired level of liquid assets, the Government has provided itself with an annual financing and debt-management program targeting Canadian and international financial markets.

Participation in these markets involves various types of risk. Therefore, the Government devises risk-management strategies by using the different derivative instruments at its disposal.

Foreign exchange risk

Foreign exchange risk is the risk that the cash flows needed to repay the interest and principal on loans in foreign currency will vary according to market fluctuations. To manage this risk, the Government uses derivative instruments such as currency swap contracts and foreign exchange forward contracts. The purpose of such contracts is to exchange cash flows from one currency to another. These contracts mature at various dates until 2011.

Interest rate risk

Interest rate risk is the risk that debt service will vary unfavourably according to interest rate fluctuations. To reduce its exposure to interest rate risk, the Government uses interest rate swap contracts or short-term derivative products. Interest rate swap contracts make it possible to exchange payments of interest at fixed rates for payments of interest at variable rates or vice versa on the basis of a reference par value.

Credit risk

Credit risk is the risk that a counterparty will default on his contractual obligations, an event that could entail financial losses for the Government. To protect itself from such a risk within the scope of derivative instrument transactions, the Government has adopted a credit risk management policy that limits potential losses by counterparties.

A credit limit is set for each counterparty based mainly on his credit rating. When this limit is exceeded, a process is implemented to ensure that the amounts owed by the counterparty concerned fall within the limits set.

The Government deals with major financial institutions whose credit rating is equal to or higher than its own. As at March 31, 2002, over 85% of its derivative instrument portfolio was associated with counterparties that had an "AA" or "Superior" rating. All of the Government's counterparties had at least an "A" rating with a recognized credit rating agency.

Liquidity risk

Liquidity risk is the risk that the Government will not be able to meet its financial commitments over the short term. To offset this risk, the Government has obtained lines of credit totalling C$1 165 million from various Canadian banking institutions.

In addition, the Government has concluded credit agreements for U.S.$3 500 million with a Canadian and international banking syndicate.

As at March 31, 2002, none of these credit lines or agreements had been drawn upon.

7. Allowance for financing the fixed assets of the health and social services and education networks

Under the General and Vocational Colleges Act (R.S.Q., c. C-29), the Education Act (R.S.Q., c. I-13.3), the University Investments Act (R.S.Q., c. I-17), the Act respecting health services and social services (R.S.Q., c. S-4.2) and the Act respecting health services and social services for Cree Native persons (R.S.Q., c. S-5), the Government has created sinking funds for the purpose of repaying, out of the sums deposited by the Minister responsible, borrowings (principal and interest) contracted to finance the fixed assets of organizations in the health and social services and education networks.

The net assets of these sinking funds are as follows:

	2002	2001
	(in millions of dollars)	
Sinking funds relating to borrowings by:		
General and vocational colleges in Québec	223	203
Québec school boards	309	335
Québec university establishments	278	280
Québec health and social services organizations	152	150
	962	**968**

8. Commitments and contingencies

A) Commitments for transfers to school boards and educational institutions, health and social services institutions, municipalities and municipal bodies, and other beneficiaries are shown in summary form in Appendix 16. As at March 31, 2002, these commitments totalled $19 682 million ($18 978 million as at March 31, 2001).

B) Net guaranteed financial initiatives as at March 31, 2002 totalled $46 701 million ($46 300 million as at March 31, 2001) including $38 289 million as at March 31, 2002 ($38 541 million as at March

31, 2001) related to Hydro-Québec loan guarantees. These net guaranteed financial initiatives are shown in summary form in Appendix 16.

C) The Government is faced with claims and lawsuits, pending or potential. Some pertain to land claims by Native groups and benefit claims by social aid recipients under 30 years of age, while others, involving $645 million ($581 million in 2001), derive from breach of contract, personal injury or property damage and other similar causes. Since the outcome of these contingencies is uncertain, it is impossible to determine the potential loss the Government might incur.

9. Major transactions between Government enterprises and entities included in the Government's reporting entity

The most important transactions between the Government and its enterprises break down as follows:

	2002	2001
	(in millions of dollars)	
Revenue		
Income and property taxes	511	475
Sales of goods and services	566	538
	1 077	**1 013**
Expenditure		
Health and Social Services	143	135
Economy and Environment	79	108
Administration and Justice	36	38
	258	**281**
Accounts receivable	291	872
Accounts payable and accrued expenses	33	225

10 Comparative figures

Certain comparative figures for 2001 were reclassified for consistency with the presentation adopted in 2002.

APPENDIX 1

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund and included in the Government's reporting entity

- Affaires municipales et Métropole
  - Commission municipale du Québec
  - Régie du logement
- Agriculture, Pêcheries et Alimentation
  - Commission de protection du territoire agricole du Québec
  - Régie des marchés agricoles et alimentaires du Québec
- Assemblée nationale
- Conseil du trésor, Administration et Fonction publique
  - Commission de la fonction publique
- Conseil exécutif
  - Conseil permanent de la jeunesse
- Culture et Communications
  - Commission de protection de la langue française
  - Commission de toponymie
  - Commission des biens culturels du Québec
  - Conseil de la langue française
  - Office de la langue française
  - Secrétariat à la politique linguistique
- Éducation
  - Commission consultative de l'enseignement privé
  - Commission d'évaluation de l'enseignement collégial
  - Conseil supérieur de l'éducation
- Emploi et Solidarité sociale
  - Commission des partenaires du marché du travail
- Environnement
  - Bureau d'audiences publiques sur l'environnement
- Famille, Enfance et Condition féminine
  - Conseil de la famille et de l'enfance
  - Conseil des aînés
  - Conseil du statut de la femme
  - Secrétariat à la condition féminine

APPENDIX 1

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund and included in the Government's reporting entity (cont'd)

Faune et Parcs
- Société de la faune et des parcs du Québec

Finances
- Inspecteur général des institutions financières

Industrie et Commerce

Justice
- Comité de la rémunération des juges de la Cour du Québec et des cours municipales
- Conseil de la justice administrative
- Conseil de la magistrature
- Tribunal des droits de la personne

Personnes désignées par l'Assemblée nationale
- Directeur général des élections - Commission de la représentation
- Protecteur du citoyen
- Vérificateur général

Recherche, Science et Technologie
- Agence d'évaluation des technologies et des modes d'intervention en santé
- Conseil de la science et de la technologie

Régions

Relations avec les citoyens et Immigration
- Commission d'accès à l'information
- Commission des droits de la personne et des droits de la jeunesse
- Conseil des relations interculturelles
- Curateur public (Le) *
- Office de la protection du consommateur

Relations internationales

Ressources naturelles

Revenu

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund and included in the Government's reporting entity (cont'd)

Santé et Services sociaux
- Conseil de la santé et du bien-être
- Conseil médical du Québec
- Office des personnes handicapées du Québec
- Protecteur des usagers en matière de santé et de services sociaux

Sécurité publique
- Bureau du coroner
- Comité de déontologie policière
- Commissaire à la déontologie policière
- Commission québécoise des libérations conditionnelles
- Régie des alcools, des courses et des jeux

Tourisme, Loisir et Sport

Transports
- Commission des transports du Québec

Travail
- Commission de l'équité salariale
- Conseil consultatif du travail et de la main-d'oeuvre
- Conseil des services essentiels
- Régie du bâtiment du Québec

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* This entity also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 2

Agencies and special funds whose reporting entity is included in the Government's reporting entity

Agencies

Agence de l'efficacité énergétique
Agence métropolitaine de transport (1)
Bibliothèque nationale du Québec
Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec
Bureau des services financiers (1)
Commissaire de l'industrie de la construction
Commission de la capitale nationale du Québec
Commission de reconnaissance des associations d'artistes et des associations de producteurs
Commission des lésions professionnelles
Commission des normes du travail
Commission des services juridiques
Commission des valeurs mobilières du Québec
Conseil des arts et des lettres du Québec
Corporation d'urgences-santé de la région de Montréal métropolitain
École nationale de police du Québec (1)
École nationale des pompiers du Québec (1)
Fondation de la faune du Québec
Fonds d'aide aux recours collectifs
Fonds d'assurance-prêts agricoles et forestiers
Fonds de la recherche en santé du Québec
Fonds québécois de la recherche sur la nature et les technologies
Fonds québécois de la recherche sur la société et la culture
Héma-Québec
Institut de la statistique du Québec
Institut de tourisme et d'hôtellerie du Québec (1)
Institut national de santé publique du Québec
Investissement Québec
La Financière agricole du Québec
Musée d'art contemporain de Montréal
Musée de la civilisation
Musée du Québec
Office de la sécurité du revenu des chasseurs et piégeurs cris
Office des professions du Québec
Office Québec-Amériques pour la Jeunesse
Régie de l'assurance maladie du Québec
Régie de l'énergie
Régie des installations olympiques
Régie du cinéma
Sidbec

APPENDIX 2

Agencies and special funds whose reporting entity is included in the Government's reporting entity (cont'd)

Agencies (cont'd)

Société de développement des entreprises culturelles
Société de développement de la zone de commerce international de Montréal à Mirabel
Société de la Place des Arts de Montréal (1)
Société de télédiffusion du Québec (Télé-Québec)
Société des Traversiers du Québec
Société d'habitation du Québec (1)
Société du Centre des congrès de Québec
Société du Grand Théâtre de Québec
Société du Palais des congrès de Montréal
Société du parc industriel et portuaire de Bécancour
Société du parc industriel et portuaire Québec-Sud
Société immobilière du Québec
Société nationale de l'amiante
Société québécoise d'assainissement des eaux
Société québécoise de récupération et de recyclage
Société québécoise d'information juridique
Tribunal administratif du Québec

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(1) Entities whose year-end date does not correspond to March 31, 2002 and for which no data were available for the period between the end of their fiscal year and March 31, 2002.

Special funds

Assistance Fund for Independent Community Action
Assistance Fund for Victims of Crime
Civil Status Fund
Collection Fund
Financial Assistance Fund for Certain Disaster Areas
Financing Fund
Fonds du Centre financier de Montréal
Forestry Fund
Fund to Combat Poverty through Reintegration into the Labour Market
Fund for the Contributions of Motorists to Public Transit
Fund for the Management of Québec Immovables on Foreign Soil
Fund for the Sale of Goods and Services of the Ministère des Transports
Geographic Information Fund
Government Information Fund
Government Services Fund

Agencies and special funds whose reporting entity is included in the Government's reporting entity (cont'd)

Special funds (cont'd)

Health Services Fund
Horse-Racing Industry Fund
Ice Storm Fund
Information Technology Fund of the Conseil du trésor
Information Technology Fund of the Ministère de la Solidarité sociale
Information Technology Fund of the Ministère du Revenu
Labour Market Development Fund
Land Information Fund
Police Services Fund
Prescription Drug Insurance Fund
Québec Youth Fund
Regional Development Fund
Register Fund of the Ministère de la Justice
Road Network Preservation and Improvement Fund
Rolling Stock Management Fund
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies
Sinking Fund relating to Borrowings by Québec School Boards
Sinking Fund relating to Borrowings by Québec University Establishments
Special Olympic Fund
Support Payments Fund *
Tourism Partnership Fund

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* This fund also conducts fiduciary transactions nature that are not included in the Government's reporting entity.

APPENDIX 3

Enterprises included in the Government's reporting entity

Centre de recherche industrielle du Québec
Commission de la santé et de la sécurité du travail
Corporation d'hébergement du Québec
Financement-Québec
Fonds d'indemnisation du courtage immobilier
Hydro-Québec *
Immobilière SHQ
Loto-Québec
Régie de l'assurance-dépôts du Québec
Société de développement de la Baie James
Société de l'assurance automobile du Québec
Société des alcools du Québec
Société des établissements de plein air du Québec
Société générale de financement du Québec
Société Innovatech du Grand Montréal
Société Innovatech du Sud du Québec
Société Innovatech Québec et Chaudière - Appalaches
Société Innovatech Régions ressources

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* This enterprise also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 4

Agencies and funds which conduct fiduciary transactions that are not included in the Government's reporting entity

Caisse de dépôt et placement du Québec
Comité Centraide – public sector
Commission administrative des régimes de retraite et d'assurances
Commission de la construction du Québec
Curateur public (Le) (fiduciary section)
Fonds central pour le bénéfice des personnes incarcérées
Fonds d'assurance-récolte
Fonds d'assurance-stabilisation des revenus agricoles
Fonds d'indemnisation des services financiers
Fonds du régime tripartite d'assurance revenu brut à l'égard des récoltes
Fonds national de formation de la main-d'oeuvre
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec
Hydro-Québec – Pension Plan
Régie des rentes du Québec
Support Payments Fund (fiduciary section)
Travel Agents' Security Funds
Trust Funds

APPENDIX 5

Breakdown of revenue

FISCAL YEAR ENDED MARCH 31, 2002

	2002	2001
	(in millions of dollars)	
		(Note 10)
Income and property taxes		
Personal income tax	15 882	17 077
Contributions to the Health Services Fund	4 599	4 719
Corporate taxes	4 065	4 257
	24 546	**26 053**
Consumption taxes		
Sales	7 579	7 392
Fuel	1 579	1 581
Tobacco	741	554
Pari-mutuel	14	14
	9 913	**9 541**
Duties and permits		
Motor vehicles	723	705
Alcoholic beverages	140	146
Natural resources	210	287
Other	273	268
	1 346	**1 406**
Miscellaneous		
Sales of goods and services	1 579	1 580
Interest	452	451
Fines, forfeitures and recoveries	390	329
	2 421	**2 360**
Revenue from Government enterprises		
Commission de la santé et de la sécurité du travail	(33)	443
Société des alcools du Québec	489	471
Loto-Québec	1 352	1 358
Hydro-Québec	1 041	1 160
Other	(118)	64
	2 731	**3 496**
Total own-source revenue	**40 957**	**42 856**
Government of Canada transfers		
Equalization	5 336	5 650
Canada Health and Social Transfer	2 958	1 597
Other programs	1 011	898
Total Government of Canada transfers	**9 305**	**8 145**
Total revenue	**50 262**	**51 001**

APPENDIX 6

Breakdown of expenditure

FISCAL YEAR ENDED MARCH 31, 2002

	2002	2001
	(in millions of dollars)	(Note 10)
BY SUPERCATEGORY AND CATEGORY		
Transfer		
Remuneration	19 212	18 250
Operating	3 724	3 514
Capital	1 189	1 175
Interest	1 230	1 368
Support	11 409	10 720
	36 764	**35 027**
Remuneration	3 917	3 614
Operating (1)	2 853	2 865
Doubtful accounts and other allowances	395	512
Sub-total	**43 929**	**42 018**
Debt service		
Interest on debt (2)	4 544	5 012
Interest relating to pension plans (3)	2 717	2 594
Sub-total	**7 261**	**7 606**
Total expenditure	**51 190**	**49 624**

(1) Including $622 million in 2001-2002 ($776 million in 2000-2001) for the depreciation of fixed assets.

(2) After deducting $623 million in revenue in 2001-2002 ($672 million in 2000-2001), including $385 million in interest income from advances to the health and social services and education networks and to Government enterprises ($405 million in 2000-2001), $52 million in short-term investment income ($45 million in 2000-2001), and $186 million in investment income of the Sinking Fund for Government Borrowings ($222 million in 2000-2001).

(3) After deducting $605 million in investment income of the Retirement Plans Sinking Fund in 2001-2002 ($412 million in 2000-2001).

APPENDIX 7

Short-term investments

AS AT MARCH 31, 2002

	2002	2001
	(in millions of dollars)	
Treasury bills	70	253
Deposit certificates	768	1 090
Banker's acceptances	115	273
Bonds	387	
Other	105	38
	1 445	**1 654**

Rates of return on short-term investments vary mainly from 1.8% to 4.7%.

APPENDIX 8

Accounts receivable
AS AT MARCH 31, 2002

	2002	2001
	(in millions of dollars)	
Accounts receivable		
Income and property taxes (1)	2 679	2 727
Consumption taxes (1)	2 375	2 147
Duties and permits (1)	130	132
Miscellaneous revenue	1 326	1 285
Revenue from Government enterprises	139	721
Government of Canada transfers	700	1 683
Specific purpose accounts	81	44
Expenditure and other	521	533
	7 951	**9 272**
Allowance for doubtful accounts	**(904)**	**(1 046)**
Accrued interest on investments	**17**	**5**
	7 064	**8 231**

(1) Including the portion attributable to agents and assignees, i.e. $667 million for income and property taxes ($864 million in 2001), $1 826 million for consumption taxes ($1 633 million in 2001) and $103 million for duties and permits ($107 million in 2001).

APPENDIX 9

Investment in Government enterprises

AS AT MARCH 31, 2002

Investment in Government enterprises (1)

			2002	2001
	Loans and advances	Equity value	Investment in Government enterprises	Investment in Government enterprises
			(in millions of dollars)	
Centre de recherche industrielle du Québec (4)	5	19	24	26
Commission de la santé et de la sécurité du travail(2)		(680)	(680)	264
Corporation d'hébergement du Québec		122	122	97
Financement-Québec		27	27	19
Fonds d'indemnisation du courtage immobilier(3)		4	4	4
Hydro-Québec(2) (4)	7	14 158	14 165	14 884
Immobilière SHQ(3)		19	19	16
Loto-Québec		193	193	161
Régie de l'assurance-dépôts du Québec(3)		231	231	206
Société de développement de la Baie James(2)		12	12	3
Société de l'assurance automobile du Québec(2)		505	505	534
Société des alcools du Québec		34	34	32
Société des établissements de plein air du Québec		29	29	25
Société générale de financement du Québec(2)		2 323	2 323	1 876
Société Innovatech du Grand Montréal		266	266	286
Société Innovatech du Sud du Québec		33	33	16
Société Innovatech Québec et Chaudière - Appalaches		81	81	62
Société Innovatech Régions ressources		33	33	21
Total	12	17 409	17 421	18 532

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(1) These enterprises are wholly-owned by the Gouvernement du Québec and/or are under its control.

(2) Equity value was determined on the basis of audited financial statements as at December 31, 2001, and adjusted according to unaudited interim results as at March 31, 2002.

(3) Equity value was determined on the basis of audited financial statements as at December 31, 2001.

(4) Loans and advances to the Centre recherche industrielle du Québec mature in 2002-2003, and those of Hydro-Québec have no fixed maturity date.

Investment in Government enterprises (cont'd)
AS AT MARCH 31, 2002

Summary of the financial statements of Government enterprises

	2002						2001
	Revenue	**Expenditure**	**Net income or (net loss)**	**Liabilities**	**Assets**	**Net equity**	**Net equity**
	(in millions of dollars)						(Note 10)
Centre de recherche industrielle du Québec	34	36	(2)	22	41	19	21
Commission de la santé et de la sécurité du travail [(1)] [(3)]	2 115	2 197	(82)	9 196	8 515	(681)	312
Corporation d'hébergement du Québec	263	235	28	3 612	3 734	122	97
Financement-Québec	9	1	8	6 661	6 688	27	19
Fonds d'indemnisation du courtage immobilier [(1)]					4	4	4
Hydro-Québec [(1)]	12 578	11 470	1 108	45 027	59 861	14 834	14 280
Immobilière SHQ [(1)]	221	218	3	2 350	2 369	19	16
Loto-Québec	3 662	2 213	1 449	676	869	193	161
Régie de l'assurance-dépôts du Québec [(1)]	27	1	26	1	232	231	206
Société de développement de la Baie James [(1)]	21	21		5	17	12	3
Société de l'assurance automobile du Québec [(1)]	1 477	1 510	(33)	7 084	7 575	491	524
Société des alcools du Québec	1 695	1 206	489	542	576	34	32
Société des établissements de plein air du Québec	72	69	3	105	128	23	18
Société générale de financement du Québec [(1)]	879	963	(84)	669	3 014	2 345	1 728
Société Innovatech du Grand Montréal	21	61	(40)	1	267	266	286
Amounts carried forward	**23 074**	**20 201**	**2 873**	**75 951**	**93 890**	**17 939**	**17 707**

APPENDIX 9

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2002

Summary of the financial statements of Government enterprises (cont'd)

						2002	2001
	Revenue	Expenditure	Net income or (net loss)	Liabilities	Assets	Net equity	Net equity
						(in millions of dollars)	
							(Note 10)
Amounts brought forward	**23 074**	**20 201**	**2 873**	**75 951**	**93 890**	**17 939**	**17 707**
Société Innovatech du Sud du Québec	1	2	(1)		33	33	16
Société Innovatech Québec et Chaudière-Appalaches	2	12	(10)		81	81	62
Société Innovatech Régions ressources	3	2	1	1	34	33	21
	23 080	**20 217**	**2 863**	**75 952**	**94 038**	**18 086**	**17 806**
Adjustments [2]			(132)			629	714
Restatement						(1 306)	
			2 731			**17 409**	**18 520**

(1) These data were derived from audited financial statements as at December 31, 2001.

(2) These adjustments stem mainly from unaudited interim results as at March 31, 2002.

(3) The net assets of the Commission de la santé et de la sécurité du travail, including assessments collected by employers, the administration of which is entrusted to the Commission, cannot be used for purposes other than those prescribed by law.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2002

Accounting changes made by Government enterprises

Hydro-Québec and the Société générale de financement du Québec

Since January 1, 2002, these enterprises have had to comply with a new private sector standard for foreign currency translation set by the Canadian Institute of Chartered Accountants (CICA). In conformity with generally accepted private sector accounting principles, these enterprises applied this change in accounting policy retroactively, with Hydro-Québec restating its results for previous fiscal years and the Société générale de financement making no such restatement. This reduced their net equity by $1 306 million as at January 1, 2002 and increased their net income by $41 million for the first quarter ended March 31, 2002.

Consequently, in accordance with CICA standards for the public sector, the Government corrected and reduced the value of its investment in Hydro-Québec and the Société générale de financement by $1 306 million without restating the results for previous years. Since the fiscal year of the Government is different from that of these enterprises and the Government thus had to adjust its revenue from them on the basis of unaudited interim results as at March 31, 2002, this change increased revenue from these enterprises by $41 million for the fiscal year ended March 31, 2002.

Commission de la santé et de la sécurité du travail

Since January 1, 2001, this enterprise has made certain changes in its capitalization policy and introduced a provision for deviations in the real rate of return, without capping. In conformity with generally accepted private sector accounting principles, this enterprise applied the change in accounting policy retroactively without restating its results for previous fiscal years. This reduced its net equity by $912 million as at January 1, 2001 and decreased the deficiency of revenue over expenditure by $284 million for the fiscal year ended December 31, 2001.

Consequently, in accordance with CICA standards for the public sector, the Government corrected and reduced the value of its investment in the Commission de la santé et de la sécurité du travail by $912 million without restating the results for previous years. Since the fiscal year of the Government is different from that of this enterprise and the Government thus had to adjust its revenue from it on the basis of unaudited interim results as at March 31, 2002, this change increased revenue from this enterprise by $356 million for the fiscal year ended March 31, 2002.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2002

Accounting changes made by Government enterprises (cont'd)

Government's share of the changes in accounting policies made by Government enterprises

In conformity with CICA standards for the public sector, the Government recorded the changes in accounting policies made by these enterprises in the same way they did: that is, retroactively and without restatement. This increased (decreased) the following items as at April 1, 2001:

Investment in Government enterprises	(2 218)
Net debt	2 218
Accumulated deficit	2 218

Estimate revisions by the Société de l'assurance automobile du Québec

In 2001, this enterprise changed its amortization period for surpluses and deficits recorded under its provision for deviations in the real rate of return. It also added new criteria for calculating this provision and changed the amortization of certain investment income. These estimate revisions, which the Société applied in accordance with CICA private sector standards, reduced the deficiency of revenue over expenditure by $197 million. The Government also took these revisions into account in its 2001-2002 financial results, in conformity with CICA public sector standards.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2002

Commitments

Corporation d'hébergement du Québec

As at March 31, 2001, the uncompleted balance of contracts signed by the Corporation and related to ongoing projects subject to contractual commitments totalled $66 million ($53 million in 2001).

Hydro-Québec

Hydro-Québec has provided for a capital investment of $2 243 million for 2002 ($2 245 million for 2001).

Hydro-Québec has issued guarantees for an amount of $1 450 million as at March 31, 2002 ($2 447 million as at March 31, 2001).

Contingency

Commission de la santé et de la sécurité du travail

On May 26, 1988, the Supreme Court of Canada ruled that the Act respecting occupational health and safety was not applicable to businesses under federal jurisdiction. Following this ruling, the Commission reimbursed these employers for assessments that were wrongfully paid, including interest of 5% per year.

However, lawsuits were filed in Québec Superior Court by several out-of-province transportation firms which consider themselves to be under federal jurisdiction. They are claiming full reimbursement of the assessments paid to the Commission for the period 1981-1988, inclusively, rather than just the portion of assessments applicable under the Act respecting occupational health and safety. These firms are also claiming interest on their eventual refunds at the rate set under section 28 of the Act respecting the Ministère du Revenu, rather than the 5% rate determined by the Commission. These lawsuits total approximately $46 million not including the claim for interest.

The Commission is unable to predict the outcome of these lawsuits.

APPENDIX 10

Long-term investments

AS AT MARCH 31, 2002

Government investments

	2002			2001
	Shares and capital investments	Bonds and notes	Loans and advances	Total	Total
				(in millions of dollars)	
Municipalities and municipal bodies					
Municipalities			9 (1)	9	13
Municipal bodies			4 (1)	4	5
			13	**13**	**18**
Individuals, enterprises and other					
Students			688 (2)	688	605
Enterprises	153		836 (3)	989	947
Survivor's pension plan			384 (4)	384	382
Other		100	378 (4)	478	429
	153	**100**	**2 286**	**2 539**	**2 363**
Allowance for doubtful accounts			585	585	537
	153	**100**	**1 701**	**1 954**	**1 826**
	153	**100**	**1 714**	**1 967**	**1 844**

(1) Loans and advances to municipalities and municipal bodies bear interest at rates of 6.3% to 10.0%.

(2) Loans and advances to students bear interest at rates of 5.0% to 14.9%.

(3) Loans to enterprises bear interest at an average rate of 5.25%.

(4) The loan on the survivor's pension plan bears interest at a rate of 4.69% while all other loans bear interest at various rates of up to 13.25%.

Long-term investments (cont'd)
AS AT MARCH 31, 2002

Maturity of investments

	2002
	(in millions of dollars)
2003	453
2004	288
2005	188
2006	144
2007	138
	1 211
2008-2012	434
2013-2017	138
2018-2022	31
2023 and thereafter	4
	1 818
No fixed maturity date	149
	1 967

APPENDIX 11

Bank overdraft
AS AT MARCH 31, 2002

	2002	2001
	(in millions of dollars)	
Outstanding cheques	1 278	1 109
Short-term borrowings(1)	1 999	2 107
	3 277	**3 216**
Cash in bank	201	232
Cash and notes on hand and outstanding deposits	198	208
	399	**440**
	2 878	**2 776**

(1) Breakdown of short-term borrowings

	2002	2001
	(in millions of dollars)	
Banker's acceptances and borrowings	357	323
Treasury bills	1 333	1 053
Notes at par	3	79
Discount notes	306	652
	1 999	**2 107**

Short-term borrowings mature at various dates in 2002-2003 and bear interest at rates varying mainly from 1.7% to 2.2%.

APPENDIX 12

Accounts payable and accrued expenses
AS AT MARCH 31, 2002

		2002		2001
	(in millions of dollars)			
Remuneration		540		616
Suppliers		1 155		1 160
Advances from trust funds		230		197
Clearing account for collected taxes		106		215
Specific purpose accounts(1)		54		14
Transfers to :				
School boards and educational institutions	707		666	
Health and social services institutions	132		463	
Municipalities and municipal bodies	202		125	
Other	986	2 027	957	2 211
Accrued interest on borrowings		1 764		1 781
Sick leave and vacations(2)		996		929
Allowance for losses on guaranteed financial initiatives(2)		978		877
Survivor's pension plan(2)		332		328
		8 182		**8 328**

(1) Summary of specific purpose accounts (see table on next page).

(2) Includes mainly amounts payable over the long-term.

APPENDIX 12

Accounts payable and accrued expenses (cont'd)
AS AT MARCH 31, 2002

(1) Summary of specific purpose accounts:

	Balance as at March 31, 2001	Payments and other debits	Receipts and other credits	Variation for the year	Balance as at March 31, 2002
	(Note 10)	(in millions of dollars)			
SALES OF GOODS AND SERVICES					
Account for administering the Goods and Services Tax		105	107	2	2
Account for financing the assistance program for compulsive gamblers	2	12	20	8	10
Account for financing services for elderly persons who are losing their autonomy		28	30	2	2
Account for financing the Prime-Vert and Québec animal health improvement programs		3	24	21	21
Account for financing the horse-racing industry recovery plan	2	25	24	(1)	1
Other	6	20	23	3	9
GOVERNMENT OF CANADA TRANSFERS					
Account for administrating the Firearms Act		15	15		
Account for minority language education and second-language instruction		12	12		
Account for financing millennium scholarships	3	78	76	(2)	1
Account for financing farm risk management programs		164	166	2	2
Account for the third Summit of the Americas		26	26		
Account for infrastructure work		18	18		
Other	1	21	26	5	6
	14	**527**	**567**	**40**	**54**

APPENDIX 13

Debts
AS AT MARCH 31, 2002

	2002							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)
IN CANADIAN DOLLARS								
Treasury bills	2 530	2 530	344	344	95	95	2 969	2 969
Savings products	3 031	3 031					3 031	3 031
Bonds and notes	28 817	28 817	4 596	4 596	2 287	2 287	35 700	35 700
Medium-term notes on the Canadian market	3 060	3 060	85	85			3 145	3 145
Medium-term notes on the European market	30	30					30	30
Commitments under capital leases	201	201					201	201
Currency swap contracts	18 266	18 266	387	387	797	797	19 450	19 450
	55 935	**55 935**	**5 412**	**5 412**	**3 179**	**3 179**	**64 526**	**64 526**
IN U.S. DOLLARS								
Bonds and notes	10 115	16 118	3	4	72	117	10 190	16 239
Medium-term notes on the Canadian market	13	21					13	21
Medium-term notes on the U.S. market	900	1 435	142	228	100	157	1 142	1 820
Medium-term notes on the European market	850	1 355	79	126			929	1 481
Currency swap contracts	(8 305)	(13 234)	(224)	(358)	(172)	(274)	(8 701)	(13 866)
	3 573	**5 695**	**–**	**–**	**–**	**–**	**3 573**	**5 695**
IN YEN								
Bonds and notes	215 627	2 591	5 000	60	5 000	60	225 627	2 711
Medium-term notes on the U.S. market	3 392	41					3 392	41
Medium-term notes on the European market	328 797	3 951	2 004	24			330 801	3 975
Currency swap contracts	265 942	3 195	(7 004)	(84)	(5 000)	(60)	253 938	3 051
	813 758	**9 778**	**–**	**–**	**–**	**–**	**813 758**	**9 778**
AMOUNTS CARRIED FORWARD		71 408		5 412		3 179		79 999

APPENDIX 13

Debts (cont'd)
AS AT MARCH 31, 2002

	2002							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	**In millions of monetary units**	**Total in Canadian equivalent**	**In millions of monetary units**	**Total in Canadian equivalent**	**In millions of monetary units**	**Total in Canadian equivalent**	**In millions of monetary units**	**Total in Canadian equivalent**
		(in millions of dollars)		(in millions of dollars)		(in millions of dollars)		(in millions of dollars)
AMOUNTS BROUGHT FORWARD		71 408		5 412		3 179		79 999
IN EUROS								
Bonds and notes	3 993	5 543			233	323	4 226	5 866
Medium-term notes on the European market	1 060	1 472			51	70	1 111	1 542
Currency swap contracts	(5 053)	(7 015)			(284)	(393)	(5 337)	(7 408)
	–	–			–	–	–	–
IN SWISS FRANCS								
Bonds and notes	510	482					510	482
Currency swap contracts	(500)	(473)					(500)	(473)
	10	**9**					**10**	**9**
IN POUNDS STERLING								
Bonds and notes	198	450					198	450
Currency swap contracts	(198)	(450)					(198)	(450)
	–	–					–	–
IN AUSTRALIAN DOLLARS								
Bonds and notes	634	539					634	539
Currency swap contracts	(634)	(539)					(634)	(539)
	–	–					–	–
IN SWEDISH KRONOR								
Bonds and notes	504	77					504	77
Currency swap contracts	(504)	(77)					(504)	(77)
	–	–					–	–
		71 417		5 412		3 179		80 008
Less:								
Sinking fund		3 151		34				3 185
Deferred foreign exchange loss		843						843
		67 423		**5 378**		**3 179**		**75 980**

Debts (cont'd)
AS AT MARCH 31, 2001

	2001							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	**In millions of monetary units**	**Total in Canadian equivalent**	**In millions of monetary units**	**Total in Canadian equivalent**	**In millions of monetary units**	**Total in Canadian equivalent**	**In millions of monetary units**	**Total in Canadian equivalent**
	(Note 10)	(in millions of dollars) (Note 10)	(Note 10)	(in millions of dollars) (Note 10)		(in millions of dollars)		(in millions of dollars)
IN CANADIAN DOLLARS								
Treasury bills	1 924	1 924	815	815	226	226	2 965	2 965
Savings products	2 682	2 682					2 682	2 682
Bonds and notes	26 116	26 116	4 498	4 498	2 113	2 113	32 727	32 727
Medium-term notes on the Canadian market	2 929	2 929	85	85			3 014	3 014
Medium-term notes on the U.S. market	65	65	17	17			82	82
Medium-term notes on the European market	30	30					30	30
Commitments under capital leases	208	208					208	208
Currency swap contracts	12 799	12 799	407	407	896	896	14 102	14 102
	46 753	**46 753**	**5 822**	**5 822**	**3 235**	**3 235**	**55 810**	**55 810**
IN U.S. DOLLARS								
Bonds and notes	10 213	16 111	3	4	72	114	10 288	16 229
Medium-term notes on the Canadian market	13	21					13	21
Medium-term notes on the U.S. market	1 070	1 690	142	225	100	157	1 312	2 072
Medium-term notes on the European market	950	1 498	79	125			1 029	1 623
Currency swap contracts	(4 582)	(7 229)	(224)	(354)	(172)	(271)	(4 978)	(7 854)
	7 664	**12 091**	–	–	–	–	**7 664**	**12 091**
IN YEN								
Bonds and notes	222 504	2 795	5 000	63	12 000	151	239 504	3 009
Medium-term notes on the U.S. market	3 391	43					3 391	43
Medium-term notes on the European market	335 742	4 217	3 520	44			339 262	4 261
Currency swap contracts	98 955	1 242	(8 520)	(107)	(12 000)	(151)	78 435	984
	660 592	**8 297**	–	–	–	–	**660 592**	**8 297**
AMOUNTS CARRIED FORWARD		67 141		5 822		3 235		76 198

APPENDIX 13

Debts (cont'd)

AS AT MARCH 31, 2001

	2001							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units (Note 10)	Total in Canadian equivalent (in millions of dollars) (Note 10)	In millions of monetary units (Note 10)	Total in Canadian equivalent (in millions of dollars) (Note 10)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
AMOUNTS BROUGHT FORWARD		67 141		5 822		3 235		76 198
IN EUROS								
Bonds and notes	993	1 377					993	1 377
Medium-term notes on the European market	336	466					336	466
Currency swap contracts	(1 693)	(2 348)					(1 693)	(2 348)
	(364)	**(505)**					**(364)**	**(505)**
IN SWISS FRANCS								
Bonds and notes	511	464					511	464
Currency swap contracts	(511)	(464)					(511)	(464)
	–	–					–	–
IN DEUTSCHE MARKS								
Bonds and notes	1 633	1 159			261	185	1 894	1 344
Medium-term notes on the European market	578	409			99	70	677	479
Currency swap contracts	(2 071)	(1 468)			(360)	(255)	(2 431)	(1 723)
	140	**100**			–	–	**140**	**100**
IN FRENCH FRANCS								
Bonds and notes	5 805	1 228					5 805	1 228
Medium-term notes on the European market	2 811	594					2 811	594
Currency swap contracts	(6 701)	(1 417)					(6 701)	(1 417)
	1 915	**405**					**1 915**	**405**
IN POUNDS STERLING								
Bonds and notes	198	444					198	444
Currency swap contracts	(198)	(444)					(198)	(444)
	–	–					–	–
AMOUNTS CARRIED FORWARD		67 141		5 822		3 235		76 198

Debts (cont'd)
AS AT MARCH 31, 2001

	2001							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent
		(in millions of dollars)		(in millions of dollars)		(in millions of dollars)		(in millions of dollars)
	(Note 10)	(Note 10)	(Note 10)	(Note 10)				
AMOUNTS BROUGHT FORWARD		67 141		5 822		3 235		76 198
IN DUTCH GUILDERS								
Bonds and notes	350	220					350	220
Currency swap contracts	(350)	(220)					(350)	(220)
	–	–					–	–
IN AUSTRALIAN DOLLARS								
Bonds and notes	635	489					635	489
Currency swap contracts	(635)	(489)					(635)	(489)
	–	–	–				–	–
IN LUXEMBOURG FRANCS								
Bonds and notes	2 032	70			4 000	138	6 032	208
Currency swap contracts	(2 032)	(70)			(4 000)	(138)	(6 032)	(208)
	–	–			–	–	–	–
IN SWEDISH KRONOR								
Bonds and notes	506	77					506	77
Currency swap contracts	(506)	(77)					(506)	(77)
	–	–					–	–
IN PESETAS								
Bonds and notes	10 025	84					10 025	84
Currency swap contracts	(10 025)	(84)					(10 025)	(84)
	–	–					–	–
		67 141		5 822		3 235		76 198
Less:								
Sinking fund		2 036		26				2 062
Deferred foreign exchange loss		1 463						1 463
		63 642		5 796		3 235		72 673

Debts (cont'd)
AS AT MARCH 31, 2002

Sinking fund
Changes in fund balance
for the fiscal year ended March 31, 2002

	2002	2001
	(in millions of dollars)	
		(Note 10)
Opening balance	2 062	1 851
Plus:		
Payment from the Consolidated Revenue Fund	939	137
Net revenue	186	222
	3 187	**2 210**
Less:		
Funds used to repay debts	2	148
Closing balance	**3 185** (1)	**2 062** (1)

Sinking fund
Statement of financial position
as at March 31, 2002

	2002	2001
	(in millions of dollars)	
Investments		
Treasury bills	112	36
Bonds and notes	3 037	1 988
	3 149	2 024
Other assets		
Cash on hand	5	5
Accounts receivable and accrued interest	48	50
	53	55
Liabilities		
Deferred foreign exchange gain	17	17
Fund balance	**3 185** (1)	**2 062** (1)

(1) Including $34 million ($26 million in 2001) from the Sinking Fund for Government Borrowings contracted to finance the health and social services and education networks and Government enterprises.

APPENDIX 14

Net debt
FOR THE FISCAL YEAR ENDED MARCH 31, 2002

	2002	2001
	(in millions of dollars)	
PREVIOUSLY ESTABLISHED OPENING BALANCE	**88 208**	**89 112**
Government's share of restatements by Government enterprises (Appendix 9)	2 218	
Restated balance	**90 426**	**89 112**
Annual deficit (surplus)	928	(1 377)
Increase in the net book value of fixed assets	995	473
Government's share of foreign exchange gains or losses of Governement enterprises	(88)	
Annual change in net debt	**1 835**	**(904)**
CLOSING BALANCE	**92 261**	**88 208**

APPENDIX 15

Fixed assets

AS AT MARCH 31, 2002

	Land	Buildings	Facilities	Complex networks	Equip-ment	Development of data processing systems	2002 Total	2001 Total
Cost of fixed assets							(in millions of dollars)	
Opening balance	347	3 491	190	11 708	1 688	772	18 196	17 060
Acquisition	9	256	3	842	294	222	1 626	1 264
Disposal and other	(1)	(26)	(17)	(2)	(67)	(17)	(130)	(128)
Closing balance	355	3 721	176	12 548	1 915	977	19 692	18 196
Accumulated depreciation								
Opening balance		1 712	95	8 016	867	340	11 030	10 367
Depreciation expenses		95	11	228	190	98	622	776
Impact of disposal and other		(44)	(16)	4	(55)	(10)	(121)	(113)
Closing balance	–	1 763	90	8 248	1 002	428	11 531	11 030
Fixed assets (Note 3)	**355**	**1 958**	**86**	**4 300**	**913**	**549**	**8 161** (1)	**7 166** (1)

(1) Including fixed assets rented under capital leases totalling $201 million in 2001-2002 ($208 million in 2000-2001).

Revision of useful life estimates

Experience acquired over the past six years has allowed the Government to refine its investment portrait and better estimate the useful life of the principal components of the main road network included in the "complex networks" category. In accordance with the standards of the Canadian Institute of Chartered Accountants (CICA), this revision was made on the basis of best estimates by experts in the field and appropriate judgments under the circumstances. It reduced expenditure by $271 million during the fiscal year.

Commitments and contingencies
AS AT MARCH 31, 2002

Commitments

TRANSFERS FOR	2002	2001
	(in millions of dollars)	
Repayment of the principal on borrowings for capital expenditures :		
School boards and educational institutions	7 715	7 012
Health and social services institutions	3 622	3 293
Municipalities and municipal bodies	2 820	2 905
Other beneficiaries	329	277
	14 486	**13 487**
Other capital expenditures :		
School boards and educational institutions	1 771	2 073
Health and social services institutions	1 983	1 777
Municipalities and municipal bodies	830	1 060
Other beneficiaries	612	581
	5 196	**5 491**
	19 682 *	**18 978** *

* Commitments in foreign currency are shown at their Canadian equivalent at the exchange rates in effect on March 31 and take currency swap contracts into account.

Agreement between the Gouvernement du Québec and the Québec Cree

An agreement was signed by the Government and the Québec Cree in February 2002 to help the Cree achieve more autonomy and take charge of their development. The agreement also allows the Cree to play a greater role in economic development activities in the territory covered by the James Bay and Northern Québec Agreement (JBNQA).

The February 2002 agreement provides in particular for annual transfer payments to the James Bay Cree over a period of 50 years, i.e. from 2002-2003 to 2051-2052. In return, the Cree assume the obligations of the Gouvernement du Québec, Hydro-Québec and the Société d'énergie de la Baie James under certain provisions of the JBNQA, pertaining to the Cree's economic and community development. The transfer payments amount to $23 million in 2003, $46 million in 2004 and $70 million annually thereafter until 2052.

APPENDIX 16

Commitments and contingencies (cont'd)

AS AT MARCH 31, 2002

Summary schedule of transfer commitments for repayment of the principal on borrowings for capital expenditures

(in millions of dollars)

Maturity	School boards	General and vocational colleges	Univers-ities	Health and social services institu-tions	Municipalities and municipal bodies	Other beneficiaries	Total
2003	734	287	428	697	348	39	2 533
2004	828	261	476	835	337	53	2 790
2005	335	186	296	227	306	57	1 407
2006	627	136	206	350	236	55	1 610
2007	347	196	339	451	223	56	1 612
	2 871	1 066	1 745	2 560	1 450	260	9 952
2008-2012	1 067	287	280	850	708	36	3 228
2013-2017	165	144	65	145	310	27	856
2018-2022	10	6	2	44	212	6	280
2023-2027	2	3		23	81		109
2028-2032		2			47		49
2033-2037					11		11
2038-2042					1		1
	4 115	**1 508**	**2 092**	**3 622**	**2 820**	**329**	**14 486**

Note: This schedule was drawn up according to the dates shown on bonds or notes at the balance sheet date. Any refinancing after that date will affect the above schedule.

Commitments and contingencies (cont'd)

AS AT MARCH 31, 2002

Guaranteed financial initiatives

	2002	2001
	(in millions of dollars)	
Government agencies and enterprises		
Hydro-Québec (1)	38 289	38 541
Investissement Québec (1)	1 847	1 310
Société d'habitation du Québec (1)	264	172
Other	49	58
	40 449	**40 081**
Individuals and corporations		
Loans to farm producers (1)	3 991	3 748
Loans to students (1)	3 152	3 259
Other loans	87	89
	7 230	**7 096**
Total guaranteed financial initiatives	**47 679**	**47 177**
Less :		
Allowance for losses on guaranteed financial initiatives	978	877
NET GUARANTEED FINANCIAL INITIATIVES	**46 701**	**46 300**

(1) See additional information on following pages.

Commitments and contingencies (cont'd)

AS AT MARCH 31, 2002

Hydro-Québec loan guarantees (1) (2)

	2002		2001
	Authorized	Contingent liabilities (3)	Contingent liabilities (3)
Negotiable bonds		(in millions of dollars)	
In Canadian dollars	13 763	13 763	14 962
In U.S. dollars	14 979	14 979	13 723
Other currencies	1 112	1 112	1 890
	29 854	**29 854**	**30 575**
Other borrowings			
In Canadian dollars	7 250	4 758	3 912
In U.S. dollars	8 280	2 730	2 940
Other currencies	5 902	1 500	1 596
	21 432	**8 988**	**8 448**
Total	**51 286**	**38 842**	**39 023**
Less : Sinking fund		553	482
	51 286	**38 289**	**38 541**

(1) The Gouvernement du Québec, which is Hydro-Québec's sole shareholder, guarantees loans contracted in various currencies by this enterprise. The value of assets in Hydro-Québec was $59 464 million as at March 31, 2002.

(2) Loan guarantees bear interest at fixed and variable rates and mature at various dates until 2031.

(3) Loan guarantees are shown at their Canadian equivalent at the rates in effect on March 31, 2002.

Investissement Québec loan guarantees (1) (2)

	2002		2001
	Authorized	Contingent liabilities	Contingent liabilities
Loan guarantees in effect :		(in millions of dollars)	
Business start-up and re-start investment and support programs	131	34	68
Various programs	1 102	846	636
Authorized loan guarantees not in effect :			
Various programs	967	967	606
	2 200	**1 847**	**1 310**
Allowance for losses on guaranteed financial initiatives		(349)	(231)
		1 498	**1 079**

(1) The Government guarantees the payment of principal and interest on the loans concerned under the Act respecting Investissement Québec and La Financière du Québec (R.S.Q., c. I-16).

(2) The total value of securities received as loan guarantees was $186 million as at March 31, 2002 ($206 million as at March 31, 2001).

Commitments and contingencies (cont'd)

AS AT MARCH 31, 2002

Société d'habitation du Québec loan guarantees (1)

	2002		2001
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Assistance program for community housing and NPOs - Private (2)	41	41	5
Achat-Rénovation and Accès Logis programs (3)	223	223	167
	264	**264**	**172**
Allowance for losses on guaranteed financial initiatives		**(6)**	**(5)**
		258	**167**

(1) The Société d'habitation du Québec (SHQ) guarantees the reimbursement of losses of principal and interest under the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8).

(2) Loans from financial institutions guaranteed by the SHQ and granted to non-profit organizations for a period of 25 years. The organizations are responsible for paying the interest on these loans, which finance the cost of buildings.

(3) Loans from financial institutions guaranteed by the SHQ and granted to non-profit organizations for periods of 15 and 25 years. The SHQ reimburses the interest on loans guaranteed for 15 years, while the organizations pay that on those guaranteed for 25 years. The loans finance the cost of buildings.

Farm producer loan guarantees (1)

	2002		2001
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	(Note 10)
Act respecting La Financière agricole du Québec (R.S.Q., c. L-0.1)	3 759	3 759	3 461
Various acts	232	232	287
	3 991	**3 991**	**3 748**
Allowance for losses on guaranteed financial initiatives		**(62)**	**(58)**
		3 929	**3 690**

(1) Balances of principal and interest on loans for which the Fonds d'assurance-prêts agricoles et forestiers reimburses losses and covers related charges.

APPENDIX 16

Commitments and contingencies (cont'd)

AS AT MARCH 31, 2002

Student loan guarantees (1)

	2002		2001
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Loans for which the Government repays interest as long as the borrower is a student	1 043	1 043	1 115
Loans for which borrowers are responsible for repaying principal and interest	2 060	2 060	2 088
Loans for the purchase of a personal computer, for which borrowers are responsible for repaying interest	49	49	56
	3 152	**3 152**	**3 259**
Allowance for losses on guaranteed financial initiatives		**(521)**	**(544)**
		2 631	**2 715**

(1) The Government guarantees the reimbursement of losses of principal and interest to lending institutions under the Act respecting financial assistance for students (R.S.Q., c. A-13.3).

APPENDIX 17

Summary of fiduciary transactions conducted by Government agencies and funds

AS AT MARCH 31, 2002

	2002				2001
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity	Net equity
			(in millions of dollars)		(restated)
Caisse de dépôt et placement du Québec(1)	36 535	121 808	(2 990)	85 273	88 263
Comité Centraide - public sector(1)	8	8			
Commission administrative des régimes de retraite et d'assurances:(1)					
RREGOP and PPMP	94	34 677	(1 939)	34 583	36 522
Other plans	103	398	(113)	295	408
Commission de la construction du Québec(1)					
General Fund	52	45		(7)	(7)
Supplemental pension plan - general account	66	3 260	(381)	3 194	3 575
Supplemental pension plan - pensioners' account	2	3 204	(125)	3 202	3 327
Other	400	1 720	(113)	1 320	1 433
Curateur public (Le)(2)	60	290	(19)	230	249
Fonds central pour le bénéfice des personnes incarcérées(1)		2		2	2
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec(2)		5	1	5	4
Fonds d'assurance-récolte and Fonds d'assurance-stabilisation des revenus agricoles(2)	314	334	16	20	4
Travel Agents' Security Funds(2)	10	7	(2)	(3)	(1)
Support Payments Fund(2)	321	321			
Fonds d'indemnisation des services financiers(1)	3	6	2	3	1
Fonds du régime tripartite d'assurance revenu brut à l'égard des récoltes(2)		14		14	14
Trust Funds(2)	394	394			
Fonds national de formation de la main-d'oeuvre(2)	6	80	(15)	74	89
Hydro-Québec - Pension Plan(1)	18	9 167	(303)	9 149	9 452
Régie des rentes du Québec(2)					
Fonds du régime de rentes du Québec	668	18 136	116	17 468	17 352
Other	30	33		3	3
	39 084	**193 909**	**(5 865)**	**154 825**	**160 690**
Less: Funds entrusted to the Caisse de dépôt et placement du Québec		60 515	(2 318)	60 515	62 833
	39 084	**133 394**	**(3 547)**	**94 310**	**97 857**

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(1) Financial statements as at December 31, 2001.

(2) Financial statements as at March 31, 2002.

APPENDIX 18

Reserve fund
AS AT MARCH 31, 2002

	RESERVE FUND ACCOUNTS					2002	2001
	Health and social services	Education	Social solidarity	Research	Mainte-nance of a balanced budget	Total	Total
						(in millions of dollars)	
Opening balance	600	200	100	50		950	
Transfert to reserve fund							950
Reallocation of sums among reserve fund accounts	(449)	(170)	(7)	(44)	670		
Use of reserve fund							
Expenditures financed	(151)	(30)	(93)	(6)		(280)	
Maintenance of a balanced budget					(670)	(670)	
Closing balance	-	-	-	-	-	-	950

Under the Act to establish a budgetary surplus reserve fund (2001, c. 56), the Government created a reserve fund to finance capital projects and other projects having a defined duration. However, the Government may, when it believes that the public interest so warrants, use the reserve fund for projects other than those for which it was created. The Minister of Finance determines, in the Budget Speech, the portion of the surplus for the fiscal year exceeding the budgetary objectives that is to be transferred to the reserve fund and the amounts that are to be allocated to each account.

In addition, the Government may appropriate the reserve fund in whole or in part to maintain a balanced budget.

The reserve fund was used in full during the fiscal year ended March 31, 2002: $280 million served to finance expenditure and $670 million to maintain a balanced budget.

Québec

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2

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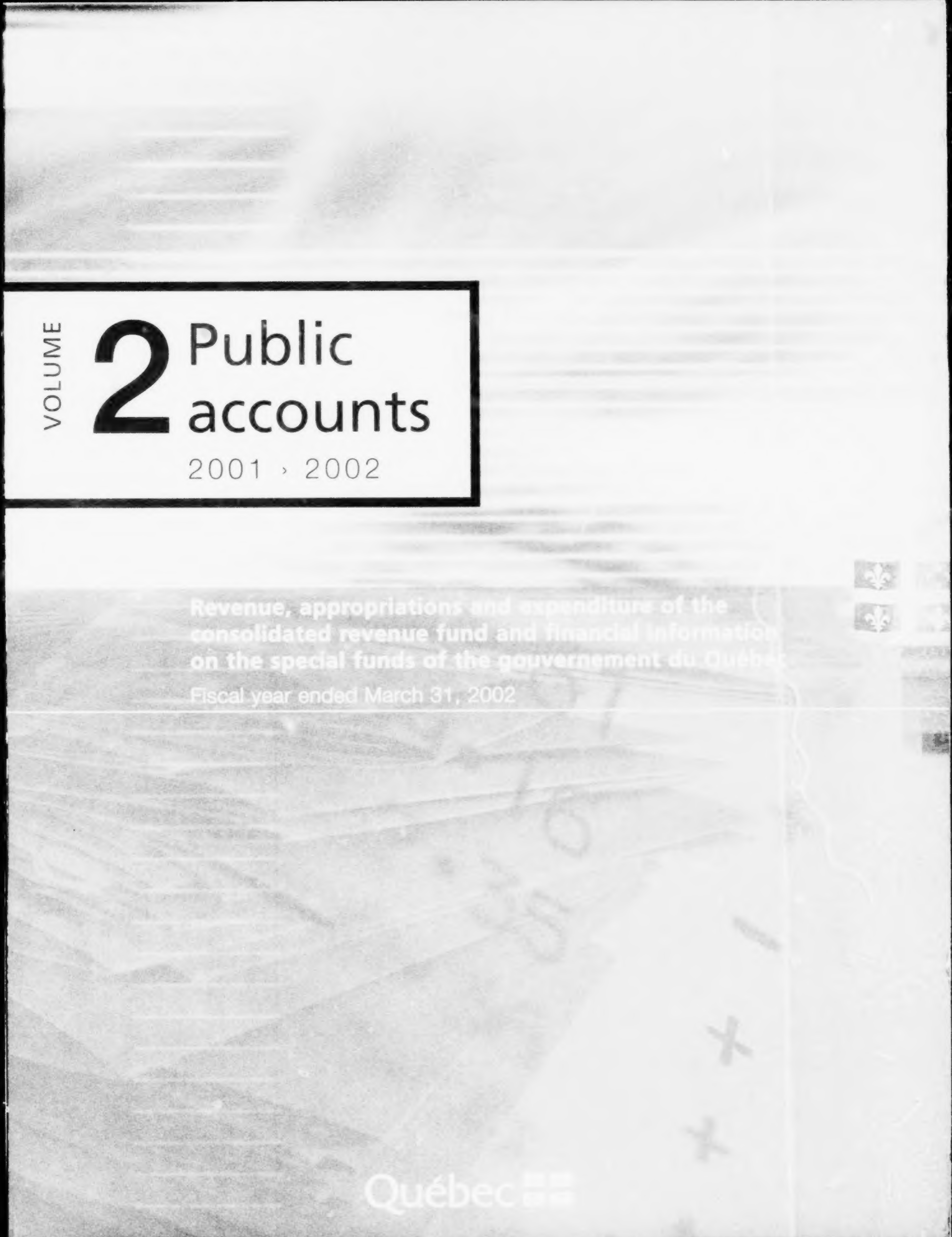

VOLUME

2 Public accounts

2001 › 2002

Revenue, appropriations and expenditure of the consolidated revenue fund and financial information on the special funds of the gouvernement du Québec

Fiscal year ended March 31, 2002

Québec

PUBLIC ACCOUNTS 2001-2002

VOLUME 2

REVENUE, APPROPRIATIONS AND EXPENDITURE OF THE CONSOLIDATED REVENUE FUND AND FINANCIAL INFORMATION ON THE SPECIAL FUNDS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2002

Published in accordance with section 86
of the Financial Act (R.S.Q., c. A-6.001)

Finances, Économie
et Recherche
Québec

ISSN 0706-2850
ISBN 2-550-39967-6

Legal deposit – 4th quarter 2002
Bibliothèque nationale du Québec

TABLE OF CONTENTS

	SECTION
EXPLANATORY NOTES	
Contents of volume	
List and definition of expenditure supercategories, categories and other costs	
Summary of revenue, appropriations, expenditure and other costs, report of excess expenditure and other costs over appropriations and statement of use of appropriations	1
Detail of revenue, appropriations, expenditure and other costs	2
Summary financial information on the special funds	3

Notice to readers

Please note that the name of the department and the title of the Minister remain unchanged for the fiscal year ending March 31, 2002 in the document Public Accounts 2001-2002. Pursuant to Order in Council 1109-2002 of September 25, 2002 and section 9 of the Executive Power Act, the Ministère des Finances will henceforth be designated by the name of Ministère des Finances, de l'Économie et de la Recherche, while under the Order in Council, Pauline Marois, will henceforth be known as the Deputy Prime Minister and Minister of Finance, the Economy and Research.

EXPLANATORY NOTES

CONTENTS OF VOLUME

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is paid into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include government departments, budgetary agencies, the National Assembly and the persons designated by it and the other portfolios. The third section reports on summary financial information on the special funds.

For presentation purposes, this publication uses the term "portfolio" to represent the National Assembly, the persons designated by it and each of the other portfolios.

Section 1 contains summary information on revenue, appropriations, expenditure and other costs as well as the report of excess of expenditure and other costs over appropriations and the statement of use of appropriations.

Section 2 contains, for each portfolio, the detail of revenue, expenditure, other costs and appropriations, adjusted in the case of permanent appropriations for expenditure and investment costs incurred in addition to the amounts indicated in the initial and supplementary estimates.

More specifically, this section discusses:

- revenue by category, subcategory and sub-subcategory;
- authorized appropriations, expenditure and other costs by program, element, supercategory and category;
- transfers by financial assistance category and category of beneficiary.

The accounting methods used to record revenue, expenditure and other costs comply with the accounting policies announced in the government's consolidated Financial Statements (Volume 1).

Section 3 contains summary financial information for each special fund: revenue and expenditure, assets and liabilities and fund balance.

In this volume, figures in the thousands of dollars may vary by $1000 (up or down) from the dollar value indicated, due to rounding.

Information concerning remuneration, suppliers of goods and services, beneficiaries of transfers and special funds that received appropriations will henceforth be available for consultation on the Minister of Finance, the Economy and Research, Finances mission website (www.finances.gouv.qc.ca).

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS

SUPERCATEGORIES

◇ *Remuneration*
This supercategory includes operating expenditures incurred for regular remuneration, overtime and certain other indemnities paid directly by the government to permanent and part-time employees and temporary employees, such as students and seasonal public sector employees. It also includes the salary and indemnities paid to members of the National Assembly, judges and members of the Sûreté du Québec, employee benefits and other contributions paid by the government in its capacity of employer;

◇ *Operating*
This supercategory includes operating expenditures incurred for the acquisition, rental and use of goods and services, and the depreciation of fixed assets. It excludes expenditure linked to remuneration;

◇ *Debt service*
This supercategory includes debt service interest charges, the interest on the retirement plans account, the amortization of deferred expenses and unrealized exchange gains and losses, foreign exchange expenditures and the costs associated with debt management;

◇ *Allocation to a special fund*
This supercategory includes the expenditures incurred by a government department or agency to assume all or part of the expenditures charged to a special fund it administers, notably to ensure financial balance;

◇ *Transfer*
This supercategory includes the expenditures incurred for payments to recipients for the purpose of providing various forms of financial support — not expenditures that constitute direct purchases of goods and services for the government;

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS (cont'd)

SUPERCATEGORIES (cont'd)

◇ *Bad debts and other provisions*
This supercategory includes expenditures resulting from the fluctuation in the "Provision for bad debts" and the "Provision for losses on financial initiatives guaranteed by the government";

◇ *Fixed assets*
This supercategory is included in the capital budget. It includes expenses incurred for acquiring, building, developing and improving fixed assets. It also includes "Remuneration", "Operating" and "Debt service" costs, when they are incurred for investment in fixed assets;

◇ *Loans, investments advances and others*
This supercategory is included in the capital budget. Among other things, it groups together the payments to be made to acquire certain assets. It includes capital contributions and advances made to government agencies and government corporations, acquisitions of equity or bonds of the government or other corporations, advances for the establishment or operation of local funds, and loans to municipalities, non-profit organizations or natural or legal persons. It also includes disbursements that do not involve expenditure; such commitments are posted to the net debt and the accumulated deficit.

CATEGORIES

The **categories** "Remuneration", "Operating", "Debt service", "Doubtful accounts and other provisions", "Fixed assets" and "Loans, investments, advances and others" are the sole components of the supercategories of the same name and have the same definitions.

The supercategories "Transfer" and "Allocation to a special fund" are divided into the following categories:

◇ *Transfer - Remuneration* includes transfers for the remuneration of the personnel of government agencies and government corporations, including agencies in the education and health and social services networks;

◇ *Transfer - Operating* includes the operating expenditures, other than remuneration, of government agencies and government corporations and of agencies in the education and health and social services networks;

◇ *Transfer - Capital* includes transfers for subsidized fixed assets, including repayment of the principal on loans taken out for fixed assets;

◇ *Transfer - Interest* includes transfers for interest payments on loans contracted for fixed assets, when the debt service of a recipient government agency, government corporation, institution or establishment is completely or partially assumed by the government;

◇ *Transfer - Support* includes transfers for the financial support paid to recipients other than those mentioned in the supercategories "Transfer - Remuneration", "Transfer - Operating", "Transfer - Capital" and "Transfer - Interest" categories;

◇ *Allocation to a special fund - Remuneration* includes the allocations for the remuneration of the personnel assigned to a special fund;

◇ *Allocation to a special fund - Operating* includes the allocations for the operating expenditures, other than remuneration, of a special fund;

◇ *Allocation to a special fund - Capital* includes the allocations for the depreciation of any fixed asset posted to a special fund;

◇ *Allocation to a special fund - Interest* includes the allocations for interest and other charges inherent in a debt posted to a special fund;

◇ *Allocation to a special fund - Support* includes the allocations for the payments used to provide recipients with various forms of financial support.

SECTION 1

Summary of revenue, appropriations, expenditure and other costs, report of excess expenditure and other costs over appropriations and statement of use of appropriations

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SECTION 1

SUMMARY OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS, REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

CONTENTS

PAGE

- Summary of revenue by category 1-2
- Summary of miscellaneous revenue and revenue from Government of Canada transfers 1-2
- Summary of expenditure budget and appropriations authorized for expenditure 1-4
- Report of excess expenditure and other costs over appropriations and statement of use of appropriations 1-6
- Summary of appropriations, expenditure and other costs by portfolio 1-8
- Summary of appropriations, expenditure and other costs by mission 1-10
- Summary of authorized appropriations and expenditure by portfolio, government department or agency and expenditure supercategory 1-28
- Summary of transfer expenditure 1-36
- Summary of allocations to a special fund 1-38
- Summary of remuneration by supercategory 1-39

SUMMARY OF REVENUE BY CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Details page		Income & property taxes	Consumption taxes	Duties & permits
1	2-3	Assemblée nationale			
2	2-11	Personnes désignées par l'Assemblée nationale			
3	2-19	Affaires municipales et Métropole			3 863
4	2-32	Agriculture, Pêcheries et Alimentation			9 685
5	2-43	Conseil du trésor, Administration et Fonction publique			
6	2-55	Conseil exécutif			
7	2-65	Culture et Communications			
8	2-75	Education			
9	2-87	Emploi et Solidarité sociale			
10	2-96	Environnement			1 451
11	2-107	Famille, Enfance et Condition féminine			22
12	2-117	Faune et Parcs			27 727
13	2-124	Finances	4 290 792		43 222
14	2-141	Industrie et Commerce			728
15	2-151	Justice			489
16	2-161	Recherche, Science et Technologie			
17	2-169	Régions			
18	2-177	Relations avec les citoyens et Immigration			26 749
19	2-187	Relations internationales			
20	2-195	Ressources naturelles			182 099
21	2-208	Revenu	19 904 413	9 745 556	133 390
22	2-217	Santé et Services sociaux			1 471
23	2-226	Sécurité publique			31 300
24	2-237	Tourisme, Loisir et Sport			59
25	2-244	Transports			662 076
26	2-255	Travail			42 709
			24 195 205	**9 745 556**	**1 167 040**

(1) Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2002.

SUMMARY OF MISCELLANEOUS REVENUE AND REVENUE FROM GOVERNMENT OF CANADA TRANSFERS

Fiscal year ended March 31, 2002

(in thousands of dollars)

			Miscellaneous revenue and other receipts	Specific purpose accounts
1	2-3	Assemblée nationale	2 150	2 150
2	2-11	Personnes désignées par l'Assemblée nationale	1 404	32
3	2-19	Affaires municipales et Métropole	1 551	
4	2-32	Agriculture, Pêcheries et Alimentation	42 649	32 177
5	2-43	Conseil du trésor, Administration et Fonction publique	6 609	
6	2-55	Conseil exécutif	17	
7	2-65	Culture et Communications	2 572	720
8	2-75	Éducation	45 443	5
9	2-87	Emploi et Solidarité sociale	121 002	
10	2-96	Environnement	4 457	1 739
11	2-107	Famille, Enfance et Condition féminine	4 380	
12	2-117	Faune et Parcs	1 045	34
13	2-124	Finances	258 201	24 016
14	2-141	Industrie et Commerce	4 393	1 102
15	2-151	Justice	125 938	
16	2-161	Recherche, Science et Technologie	399	
17	2-169	Régions	344	
18	2-177	Relations avec les citoyens et Immigration	29 773	32
19	2-187	Relations internationales	477	
20	2-195	Ressources naturelles	14 673	755
21	2-208	Revenu	575 236	107 718
22	2-217	Santé et Services sociaux	132 465	48 049
23	2-226	Sécurité publique	11 696	3 080
24	2-237	Tourisme, Loisir et Sport	604	604
25	2-244	Transports	14 299	1 534
26	2-255	Travail	5 170	5 014
			1 406 947	**228 761**

Miscellaneous revenue	Revenue from Government enterprises	Total own-source revenues	Revenue from Government of Canada transfers	Total revenue 2002 (1)	Total revenue 2001	
					6	1
1 372		1 372		1 372	452	2
1 551		5 414		5 414	5 348	3
10 472		20 157	672	20 829	15 515	4
6 609		6 609		6 609	3 791	5
17		17		17	37	6
1 852		1 852		1 852	8 060	7
45 438		45 438	89 575	135 013	122 342	8
121 002		121 002	653 448	774 450	753 939	9
2 718		4 169	1 603	5 772	6 158	10
4 380		4 402		4 402	703	11
1 011		28 738	425	29 163	29 858	12
234 185	2 730 800	7 298 999	7 921 134	15 220 133	15 197 602	13
3 291		4 019		4 019	9 775	14
125 938		126 427	25 909	152 336	108 427	15
399		399		399	1 135	16
344		344		344	82	17
29 741		56 490	111 723	168 213	127 827	18
477		477		477	321	19
13 918		196 017		196 017	263 623	20
467 518		30 250 877		30 250 877	31 293 935	21
84 416		85 887	79 197	165 084	206 585	22
8 616		39 916	1 182	41 098	39 390	23
		59		59	1 284	24
12 765		674 841	(146)	674 695	662 077	25
156		42 865		42 865	42 573	26
1 178 186	**2 730 800**	**39 016 787**	**8 884 722**	**47 901 509**	**48 900 845**	

=	Miscellaneous revenue	Total Government of Canada transfers	-	Specific purpose accounts	=	Revenue from Government of Canada transfers	
							1
	1 372						2
	1 551	17 042		17 042			3
	10 472	166 880		166 208		672	4
	6 609						5
	17						6
	1 852						7
	45 438	185 154		95 579		89 575	8
	121 002	660 348		6 900		653 448	9
	2 718	1 603				1 603	10
	4 380	50		50			11
	1 011	425				425	12
	234 185	7 921 134				7 921 134	13
	3 291						14
	125 938	26 511		602		25 909	15
	399						16
	344						17
	29 741	111 768		45		111 723	18
	477						19
	13 918	663		663			20
	467 518						21
	84 416	80 386		1 189		79 197	22
	8 616	41 151		39 969		1 182	23
							24
	12 765	5 798		5 944		(146)	25
	156						26
	1 178 186	**9 218 913**		**334 191**		**8 884 722**	

SUMMARY OF EXPENDITURE BUDGET AND APPROPRIATIONS AUTHORIZED FOR EXPENDITURE

Fiscal year ended March 31, 2002

(in thousands of dollars)

		Expenditure budget	Depreciation	Initial appropriations
			(-)	=
1	Assemblée nationale	84 020	3 850	80 170
2	Personnes désignées par l'Assemblée nationale	43 575	2 036	41 539
3	Affaires municipales et Métropole	1 445 863	2 069	1 443 794
4	Agriculture, Pêcheries et Alimentation	627 152	5 145	622 007
5	Conseil du trésor, Administration et Fonction publique	558 103	161	557 942
6	Conseil exécutif	71 091	673	70 418
7	Culture et Communications	479 859	1 597	478 262
8	Éducation	10 634 797	3 988	10 630 809
9	Emploi et Solidarité sociale	3 913 597	1 142	3 912 455
10	Environnement	193 978	6 188	187 790
11	Famille, Enfance et Condition féminine	1 677 650	2 285	1 675 365
12	Faune et Parcs	113 990	6 822	107 168
13	Finances (excluding debt service)	571 084	4 021	567 063
14	Industrie et Commerce	144 110	1 446	142 664
15	Justice	468 729	4 615	464 114
16	Recherche, Science et Technologie	221 539	400	221 139
17	Régions	194 327	528	193 799
18	Relations avec les citoyens et Immigration	180 106	5 251	174 855
19	Relations internationales	105 656	1 040	104 616
20	Ressources naturelles	310 447	16 647	293 800
21	Revenu	683 864	1 500	682 364
22	Santé et Services sociaux	16 715 817	1 424	16 714 393
23	Sécurité publique	745 585	17 016	728 569
24	Tourisme, Loisir et Sport	138 840	16	138 824
25	Transports	1 531 516	241 623	1 289 893
26	Travail	73 805	2 065	71 740
	Total for programs	41 929 100	333 548	41 595 552
	Finances (debt service)	7 243 000		7 243 000
	Total	**49 172 100**	**333 548**	**48 838 552**

(1) Supplementary appropriations, transfers, juridiction changes and other permanent appropriations.

Change in appropriations (1) +,(-)	Appropriations authorized for expenditure =	Expenditure excluding depreciation	Depreciation +	Expenditure =	
3 876	84 046	83 608	4 453	88 061	1
5 906	47 445	47 443	2 481	49 924	2
136 265	1 580 059	1 578 202	1 769	1 579 971	3
24 720	646 727	643 195	8 089	651 284	4
(8 706)	549 236	464 857	160	465 017	5
6 887	77 305	73 413	885	74 298	6
10 438	488 700	488 463	1 770	490 233	7
54 740	10 685 549	10 544 834	3 839	10 548 673	8
188 933	4 101 388	4 066 295	547	4 066 842	9
10 790	198 580	196 033	11 841	207 874	10
4 634	1 679 999	1 651 954	1 973	1 653 927	11
8 442	115 610	115 555	6 913	122 468	12
(88 743)	478 320	437 336	3 743	441 079	13
62 539	205 203	205 158	1 421	206 579	14
45 830	509 944	505 153	3 825	508 978	15
8 550	229 689	229 688	393	230 081	16
(42 973)	150 826	143 311	516	143 827	17
34 195	209 050	207 552	5 148	212 700	18
5 367	109 983	109 964	1 041	111 005	19
39 008	332 808	329 565	12 393	341 958	20
7 089	689 453	611 907	1 027	612 934	21
662 204	17 376 597	17 196 243	1 669	17 197 912	22
58 290	786 859	786 721	13 228	799 949	23
20 722	159 546	159 541	30	159 571	24
13 982	1 303 875	1 300 486	111 718	1 412 204	25
14 078	85 818	85 678	2 038	87 716	26
1 287 063	42 882 615	42 262 155	202 910	42 465 065	
105 524	7 348 524	6 686 544		6 686 544	
1 392 587	**50 231 139**	**48 948 699**	**202 910**	**49 151 609**	

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

Fiscal year ended March 31, 2002

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS

Parliament authorizes the government, under legislation respecting annual appropriations (voted appropriations) and through permanent appropriations provided for in other legislation, to acquire fixed assets and pay expenditures, loans, investments, advances and other disbursements out of the Consolidated Revenue Fund.

All programs, be they related to the National Assembly, the persons designated by the National Assembly or other portfolios, comprise voted appropriations and permanent appropriations, as the case may be. There is no limit to authorized expenditures using permanent appropriations. Unexpended voted appropriations at fiscal year-end become lapsed and must be written off, unless stipulated otherwise in the legislation. Excess expenditure and other costs over voted appropriations must be entered in the year-end statement and paid out of the following year's appropriations. A report on this excess, if one occurs, must be included in the Public Accounts in accordance with section 86 of the Financial Administration Act (R.S.Q., c. A-6.001).

The statement of use of appropriations for the fiscal year ended March 31, 2002 shows that there was no excess government expenditure and other costs recorded in the accounts for voted appropriations during this fiscal year. These appropriations were sufficient to record all expenditures and other costs incurred for goods and services acquired, allocations and transfers due chargeable to these appropriations.

Gilles GodBout

Gilles Godbout
Deputy Minister of Finance, the
Economy and Research

Nathalie Tremblay.

Nathalie Tremblay, CA
Comptroller of Finance

Québec, November 25, 2002

REPORT OF EXCESS OF EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

USE OF APPROPRIATIONS

	AUTHORIZED APPROPRIATIONS		EXPENDED APPROPRIATIONS		UNEXPENDED APPROPRIATIONS		
					Voted		
	Voted	Permanent	Voted	Permanent	Carry-overs	Other	Permanent
Assemblée nationale		94 886		93 581			1 305
Personnes désignées par l'Assemblée nationale	22 377	27 222	22 375	27 222		2	
Affaires municipales et Métropole	1 588 003	1 772	1 585 066	1 460	1 412	1 525	312
Agriculture, Pêcheries et Alimentation	656 524	1 555	652 074	1 233	2 040	2 410	322
Conseil du trésor, Administration et Fonction publique	169 912	379 380	155 454	309 459	1 757	12 701	69 921
Conseil exécutif	76 998	2 103	72 997	2 103	172	3 829	
Culture et Communications	490 611	2 123	490 368	2 123	236	7	
Éducation	10 216 522	648 694	10 049 892	630 112	3 222	163 408	18 582
Emploi et Solidarité sociale	4 066 883	34 862	4 057 379	9 010	9 015	489	25 852
Environnement	206 453	326	202 020	314	2 500	1 933	12
Famille, Enfance et Condition féminine	1 680 385	3 099	1 650 862	3 099	1 297	28 226	
Faune et Parcs	122 113	110	122 112	56		1	54
Finances (excluding debt service)	471 865	11 573	430 447	9 433	3 048	38 370	2 140
Industrie et Commerce	207 207	1 038	207 162	1 038		45	
Justice	418 340	106 177	415 929	102 613	1 015	1 396	3 564
Recherche, Science et Technologie	230 193	9	230 123	8		70	1
Régions	171 876	10 327	161 290	10 327		10 586	
Relations avec les citoyens et Immigration	209 798	4 261	208 204	4 163	1 067	527	98
Relations internationales	110 546	923	110 528	923		18	
Ressources naturelles	343 814	8 648	334 960	8 616	1 149	7 705	32
Revenu	433 226	258 559	425 170	188 997	8 056		69 562
Santé et Services sociaux	10 275 471	7 102 710	10 275 471	6 922 355			180 355
Sécurité publique	805 239	8 918	805 064	8 883		175	35
Tourisme, Loisir et Sport	159 631	10	159 577	10		54	
Transports	1 337 761	19	1 326 059	13	2 405	9 297	6
Travail	86 449	2 479	86 133	2 455	316		24
	34 558 197	8 711 783	34 236 716	8 339 606	38 707	282 774	372 177
Finances (debt service)		7 348 523		6 686 544			661 979
	34 558 197	**16 060 306** (1)	**34 236 716**	**15 026 150**	**38 707**	**282 774**	**1 034 156**
Expenditure *	34 184 369	16 046 606	33 935 359	15 013 340	31 553	217 457	1 033 266
Loans, investments, advances and others	199 132	931	154 908	931	77	44 147	
Fixed assets	174 696	12 769	146 449	11 879	7 077	21 170	890
	34 558 197	**16 060 306** (1)	**34 236 716**	**15 026 150**	**38 707**	**282 774**	**1 034 156**

(1) Permanent appropriations:	Authorized	Expended	Unexpended
Included in estimates	15 582 889	14 548 733	1 034 156
Not included in estimates	477 417	477 417	
	16 060 306	**15 026 150**	**1 034 156**

* Excluding depreciation of fixed assets, which does not require appropriations

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PORTFOLIO

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Details page			Initial appropriations	Supplementary appropriations		Transfers & jurisdiction changes	Other permanent appropriations
					Associated with the net voted appropriations	Other		
				+	+	+	+,(-)	+
1	2-4	Assemblée nationale		85 249		9 637 (2)		
2	2-12	Personnes désignées par l'Assemblée nationale		42 239			80	7 280
3	2-20	Affaires municipales et Métropole		1 453 987		333 (3)	135 455	
4	2-34	Agriculture, Pêcheries et Alimentation		632 591	421		23 590	1 477
5	2-44	Conseil du trésor, Administration et Fonction publique		857 972			(401 279)	92 599
6	2-56	Conseil exécutif		70 790			7 284	1 027
7	2-66	Culture et Communications		480 416			12 318	
8	2-76	Éducation		10 814 687			1 674	48 855
9	2-88	Emploi et Solidarité sociale		3 913 731	323	194 472	(6 824)	43
10	2-98	Environnement		198 040	24		8 687	28
11	2-108	Famille, Enfance et Condition féminine		1 678 794			1 600	3 090
12	2-118	Faune et Parcs		115 020			7 168	35
13	2-128	Finances (excluding debt service)		571 720			(89 593)	1 311
14	2-142	Industrie et Commerce		147 306			59 911	1 028
15	2-152	Justice		478 758			23 459	22 300
16	2-162	Recherche, Science et Technologie		221 660			8 542	
17	2-170	Régions		219 467			(42 420)	5 156
18	2-178	Relations avec les citoyens et Immigration		179 808	4 224	2 879 (4)	25 981	1 167
19	2-188	Relations internationales		106 046			4 610	813
20	2-198	Ressources naturelles		313 271			35 585	3 606
21	2-210	Revenu		686 129			5 448	208
22	2-218	Santé et Services sociaux		16 715 413 (1)		412 452	71 049	179 267
23	2-228	Sécurité publique		756 553			55 038	2 566
24	2-238	Tourisme, Loisir et Sport		138 854			20 787	
25	2-246	Transports		1 320 437			17 343	
26	2-256	Travail		74 383			14 507	38
		Total for programs		42 273 321	4 992	619 773		371 894
	2-134	Finances (debt service)		7 243 000				105 523
		Total	(*)	**49 516 321**	**4 992**	**619 773**		**477 417** (5)
		(*) Voted		34 115 281 (a)	4 992	437 924 (b)		
		Permanent		15 401 040 (1)		181 849 (2 to 4)		477 417
		Not requiring appropriations						

(a) Initial appropriations authorized by statute

2001, c. 3, March 31, 2001, s. 1.	9 293 418
2001, c. 3, March 31, 2001, s. 2.	405 400
2001, c. 5, May 18, 2001.	24 416 463
	34 115 281

(b) Supplementary appropriations authorized by statute

2001, c. 50, December 18, 2001.	**437 924**

Authorized appropria-tions	Unexpended appropriations			INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
	Suspension of right to commit	Carry-overs	Other	Loans, investments, advances & others	Fixed assets			2002 (6)	2001	
=	(-)	(-)	(-)	(-)	(-)	=	+	=		
94 886			1 305	119	9 854	83 608	4 453	88 061	80 004	1
49 599			2		2 154	47 443	2 481	49 924	41 825	2
1 589 775		1 412	1 837	4 241	4 083	1 578 202	1 769	1 579 971	1 387 777	3
658 079		2 040	2 732	4	10 108	643 195	8 089	651 284	713 840	4
549 292		1 757	82 622	5	51	464 857	160	465 017	433 922	5
79 101	92	172	3 737	9	1 678	73 413	885	74 298	61 273	6
492 734		236	7	10	4 018	488 463	1 770	490 233	542 076	7
10 865 216		3 222	181 990	122 287	12 883	10 544 834	3 839	10 548 673	10 130 115	8
4 101 745		9 015	26 341	34	60	4 066 295	547	4 066 842	4 089 506	9
206 779		2 500	1 945	23	6 278	196 033	11 841	207 874	201 272	10
1 683 484	646	1 297	27 580	16	1 991	1 651 954	1 973	1 653 927	1 524 086	11
122 223			55	58	6 555	115 555	6 913	122 468	147 762	12
483 438	1 455	3 048	39 055	3	2 541	437 336	3 743	441 079	418 654	13
208 245			45	20	3 022	205 158	1 421	206 579	276 594	14
524 517		1 015	4 960	6	13 383	505 153	3 825	508 978	468 097	15
230 202			71		443	229 688	393	230 081	245 964	16
182 203	4 300		6 286	27 476	830	143 311	516	143 827	127 040	17
214 059		1 067	625	23	4 792	207 552	5 148	212 700	178 582	18
111 469			18	228	1 259	109 964	1 041	111 005	103 918	19
352 462		1 149	7 737	816	13 195	329 565	12 393	341 958	362 857	20
691 785		8 056	69 562	80	2 180	611 907	1 027	612 934	715 528	21
17 378 181			180 355	13	1 570	17 196 243	1 669	17 197 912	16 103 782	22
814 157			210	350	26 876	786 721	13 228	799 949	744 293	23
159 641			54	1	45	159 541	30	159 571	151 860	24
1 337 780		2 405	9 303	14	25 572	1 300 486	111 718	1 412 204	1 506 671	25
88 928		316	24	3	2 907	85 678	2 038	87 716	78 696	26
43 269 980	6 493	38 707	648 458	155 839	158 328	42 262 155	202 910	42 465 065	40 835 994	
7 348 523			661 979			6 686 544		6 686 544	6 971 583	
50 618 503	**6 493**	**38 707**	**1 310 437**	**155 839**	**158 328**	**48 948 699**	**202 910**	**49 151 609**	**47 807 577**	(*)
34 558 197	6 493	38 707	276 281	154 908	146 449	33 935 359		33 935 359	32 477 299	
16 060 306			1 034 156	931	11 879	15 013 340		15 013 340	14 995 818	
							202 910	202 910	334 460	

(1) Including initial appropriations of 4 400 000 established in keeping with estimated contributions to the Health Services Fund and 1 885 723 for the estimated contribution based on the changing needs of the Régie de l'assurance maladie du Québec. Real contributions were 4 290 792 for which expenditures were divided equally among the "Regional Operations" and "Régie de l'assurance maladie du Québec" programs of the Ministère de la Santé et des Services sociaux. This amount also includes the Government contribution of 2 149 649.

(2) 94 886 in permanent appropriations under the Act respecting the National Assembly, R.S.Q., c. A-23.1, although an estimate of 85 249 appeared in the expenditure budget tabled in the National Assembly.

(3) 333 appropriations from 2000-2001 deferred under Order-in-Council 1317-01 of November 7, 2001, as provided for in the Act respecting the town of Schefferville, S.Q., 1986, c. 51.

(4) Including 2 879 in permanent appropriations under Order-in-Council 200-2001 of March 7, 2001, as stipulated in the Public Curator Act (R.S.Q., c. C-81).

(5) Not included in budgetary estimates.

(6) Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2002.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Program details page	Initial appropriations +	Supplementary appropriations: Associated with the net voted appropriations +	Supplementary appropriations: Other +	Transfers & jurisdiction changes +	Other permanent appropriations +
MISSION: HEALTH AND SOCIAL SERVICES						
Portfolio: Santé et Services sociaux						
National Operations	2-218	230 856		3 500	(26 008)	
Permanent		438				1
Not requiring appropriations						
Regional Operations	2-218	9 682 858		239 952	86 113	
Permanent		2 668 282				76 441
Office des personnes handicapées du Québec	2-220	47 256			10 944	
Permanent						
Not requiring appropriations						
Régie de l'assurance maladie du Québec	2-220					
Permanent		4 085 723		169 000		102 825
Total for the portfolio		16 715 413		412 452	71 049	179 267
TOTAL FOR THE MISSION		**16 715 413**		**412 452**	**71 049**	**179 267**
MISSION: EDUCATION AND CULTURE						
Portfolio: Culture et Communications						
Internal Management, National Institutions and Commission des biens culturels	2-66	74 360			2 935	
Permanent		10				
Not requiring appropriations						
Support for Culture, Communications and Government Corporations	2-66	380 005			10 217	
Permanent		2 113				
Charter of the French Language	2-68	23 928			(834)	
Not requiring appropriations						
Total for the portfolio		480 416			12 318	
Portfolio: Éducation						
Administration and Consulting	2-76	116 510			3 400	
Permanent		9				127
Not requiring appropriations						
Tourism and Hotel Industry Training	2-76	16 106				
Financial Assistance for Education	2-78	462 718			1 563	
Permanent		62 634				862
Not requiring appropriations						
Pre-school, Primary and Secondary Education	2-78	6 397 263			84 790	
Higher Education	2-78	3 222 251			(88 079)	
Retirement Plans	2-80					
Permanent		537 196				47 866
Total for the portfolio		10 814 687			1 674	48 855

(*) Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2002.

(1) The decrease is due primarily to the non-recurrent subsidies granted, in 2000-2001, for the Support for Cultural Facilities, Support of Heritage Development, Reading and Books programs and for the Montréal Museum of Fine Arts.

(2) The decrease results in part from the drop in interest rates and decline in the volume of guaranteed loans. It also reflects the increase in the number of bursaries and in the average bursary amount.

Authorized appropriations	Unexpended appropriations			INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
	Suspension of right to commit	Carry-overs	Other	Loans, investments, advances & others	Fixed assets			2002	(*)	2001
=	+	(-)	(-)	(-)	(-)	=	+	=		
208 348				13	1 457	206 878		206 878		211 174
439			309			130		130		255
							1 513	1 513		1 213
10 008 923						10 008 923		10 008 923		9 232 125
2 744 723			117 544			2 627 179		2 627 179		2 663 719
58 200					113	58 087		58 087		56 233
										1
							156	156		137
4 357 548			62 502			4 295 046		4 295 046		3 938 925
17 378 181			180 355	13	1 570	17 196 243	1 669	17 197 912		16 103 782
17 378 181			**180 355**	**13**	**1 570**	**17 196 243**	**1 669**	**17 197 912**		**16 103 782**
77 295			2	7	3 601	73 685		73 685		70 499
10						10		10		(5)
							1 304	1 304		991
390 222			1			390 221		390 221	(1)	440 154
2 113						2 113		2 113		4 709
23 094		236	4	3	417	22 434		22 434		25 181
							466	466		547
492 734		236	7	10	4 018	488 463	1 770	490 233		542 076
119 910		2 560	16	2	6 811	110 521		110 521		106 032
136						136		136		84
							3 192	3 192		2 874
16 106			222			15 884		15 884		17 394
464 281		662	107 111	122 285	6 072	228 151		228 151	(2)	253 314
63 496						63 496		63 496		46 895
							647	647		302
6 482 053			1			6 482 052		6 482 052		6 134 551
3 134 172			56 058			3 078 114		3 078 114		3 048 827
585 062			18 582			566 480		566 480		519 842
10 865 216		3 222	181 990	122 287	12 883	10 544 834	3 839	10 548 673		10 130 115

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Program details page	Initial appropria-tions +	Supplementary appropriations Associated with the net voted appro-priations +	Supplementary appropriations Other +	Transfers & jurisdic-tion changes +	Other permanent appropria-tions +
MISSION: EDUCATION AND CULTURE (cont'd)						
Portfolio: Relations avec les citoyens et Immigration						
Immigration, Integration and Regionalization	2-178	103 721	4 224		18 490	
Permanent		10				90
Not requiring appropriations						
Total for the portfolio		103 731	4 224		18 490	90
Portfolio: Tourisme, Loisir et Sport						
Development of Recreation and Sport	2-238	60 112			13 090	
Not requiring appropriations						
Total for the portfolio		60 112			13 090	
TOTAL FOR THE MISSION		**11 458 946**	**4 224**		**45 572**	**48 945**
MISSION: ECONOMY AND ENVIRONMENT						
Portfolio: Affaires municipales et Métropole						
Greater Montréal Promotion and Development	2-20	80 758			28 005	
Permanent		1 429				
Water and Sewer Systems, Water Treatment and Infrastructures	2-20	628 914			(33 334)	
Housing	2-24	249 258			150	
Total for the portfolio		960 359			(5 179)	
Portfolio: Agriculture, Pêcheries et Alimentation						
Training, Research and Technological Development	2-34	36 899			950	
Financière agricole du Québec	2-34	300 000			5 000	
Permanent						
Not requiring appropriations						
Assistance for Agri-food Businesses	2-34	182 167			5 581	
Regulatory Support	2-34	42 247	421		5 101	
Not requiring appropriations						
Internal Management and Support	2-36	49 981			2 633	
Permanent		78				1 477
Not requiring appropriations						
Fisheries and Aquaculture Development	2-36	21 219			4 325	
Total for the portfolio		632 591	421		23 590	1 477

(3) The increase is due to the increase in immigration to Québec in 2001-2002 (18 000) and the new National Reconciliation Program with the Duplessis Orphans (8 600).

(4) The decrease is due primarily to the drop in the subsidy to the Régie des installations olympique and to a non-recurrent subsidy, in 2000-2001, for rehabilitation work to the Olympic Stadium tower.

(5) The change is due to the Department's recording of expenditures related to Québec's water purification program since the closure of Special Local Activities Financing Fund.

(6) The decrease is due primarily to the drop in subsidies to the Société d'habitation du Québec.

(7) The decrease is due primarily to the redesign, in partnership with farmers, of programs administered by the agency.

(8) The decrease is due to the La Financière agricole du Québec's financial contribution (19 800) to Prime-Vert program funding.

Authorized appropriations	Unexpended appropriations			INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
	Suspension of right to commit	Carry-overs	Other	Loans, investments, advances & others	Fixed assets			2002	(*)	2001
=	+	(-)	(-)	(-)	(-)	=	+	=		
126 435				15	2 331	124 089		124 089	(3)	97 756
100						100		100		20
							2 622	2 622		2 334
126 535				15	2 331	124 189	2 622	126 811		100 110
73 202			51	1	45	73 105		73 105		63 122
							30	30		25
73 202			51	1	45	73 105	30	73 135		63 147
11 557 687		**3 458**	**182 048**	**122 313**	**19 277**	**11 230 591**	**8 261**	**11 238 852**		**10 835 448**
108 763			1	4 239		104 523		104 523	(4)	154 983
1 429						1 429		1 429		1 429
595 580			36		2	595 542		595 542	(5)	395 908
249 408			218			249 190		249 190	(6)	319 022
955 180			255	4 239	2	950 684		950 684		871 342
37 849		876	46	1	1 456	35 470		35 470		34 106
305 000						305 000		305 000	(7)	360 746
										106
										951
187 748			560	2	556	186 630		186 630	(8)	211 743
47 769		893	244		2 559	44 073		44 073		39 016
							455	455		424
52 614			519		4 580	47 515		47 515		44 590
1 555			322			1 233		1 233		152
							7 634	7 634		4 568
25 544		271	1 041	1	957	23 274		23 274		17 438
658 079		2 040	2 732	4	10 108	643 195	8 089	651 284		713 840

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Program details page	Initial appropria-tions +	Supplementary appropriations Associated with the net voted appro-priations +	Supplementary appropriations Other +	Transfers & jurisdic-tion changes +	Other permanent appropria-tions +
MISSION: ECONOMY AND ENVIRONMENT (cont'd)						
Portfolio: Emploi et Solidarité sociale						
Employment Assistance Measures	2-88	961 465			(3 444)	
Total for the portfolio		961 465			(3 444)	
Portfolio: Environnement						
Environmental Protection	2-98	165 255	24		7 564	
Permanent		35			263	28
Not requiring appropriations						
Bureau d'audiences publiques sur l'environnement	2-98	4 447			365	
Not requiring appropriations						
Development of Québec's Capital	2-100	28 303			495	
Régie des installations olympiques	2-100					
Total for the portfolio		198 040	24		8 687	28
Portfolio: Faune et Parcs						
Société de la faune et des parcs du Québec	2-118	114 945			7 168	
Permanent		75				35
Not requiring appropriations						
Total for the portfolio		115 020			7 168	35
Portfolio: Finances						
Economic Development Assistance	2-132	158 722			189 089	
Private Investment and Job Creation Promotion Fund	2-132	244 690			(243 724)	
Total for the portfolio		403 412			(54 635)	
Portfolio: Industrie et Commerce						
Financial and Technical Support for Businesses and Market Development	2-142	142 096			65 111	
Permanent		10				1 028
Not requiring appropriations						
Québec Student Placement	2-142	5 200			(5 200)	
Total for the portfolio		147 306			59 911	1 028

(9) The decrease results from the drop in subsidies to SÉPAQ to improve accommodation and site and territory access infrastructures.

(10) The decrease is due primarily to the end of families' participation, on March 31, 2001, in the Support for Bringing Families On-Line program.

Authorized appropriations	Unexpended appropriations			INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
	Suspension of right to commit	Carry-overs	Other	Loans, investments, advances & others	Fixed assets			2002	(*)	2001
=	+	(-)	(-)	(-)	(-)	=	+	=		
958 021		74	233			957 714		957 714		971 954
958 021		74	233			957 714		957 714		971 954
172 843		2 500	1 925	22	6 242	162 154		162 154		147 229
326			12			314		314		37
							11 793	11 793		5 625
4 812			7	1	36	4 768		4 768		4 810
							48	48		49
28 798			1			28 797		28 797		43 522
206 779		2 500	1 945	23	6 278	196 033	11 841	207 874		201 272
122 113			1	58	6 555	115 499		115 499	(9)	140 012
110			54			56		56		688
							6 913	6 913		7 062
122 223			55	58	6 555	115 555	6 913	122 468		147 762
347 811	992	175	11 231			335 413		335 413		320 826
966	463		90			413		413		
348 777	1 455	175	11 321			335 826		335 826		320 826
207 207			45	20	3 022	204 120		204 120	(10)	274 883
1 038						1 038		1 038		426
							1 421	1 421		1 285
208 245			45	20	3 022	205 158	1 421	206 579		276 594

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Program details page	Initial appropria-tions	Supplementary appropriations		Transfers & jurisdic-tion changes	Other permanent appropria-tions
			Associated with the net voted appro-priations	Other		
		+	+	+	+	+
MISSION: ECONOMY AND ENVIRONMENT (cont'd)						
Portfolio: Régions						
Support Measures for Local and Regional Development	2-170	214 296			(42 420)	
Permanent		5 171				5 156
Not requiring appropriations						
Total for the portfolio		219 467			(42 420)	5 156
Portfolio: Relations internationales						
International Affairs	2-188	105 936			4 610	
Permanent		110				813
Not requiring appropriations						
Total for the portfolio		106 046			4 610	813
Portfolio: Ressources naturelles						
Land Inventory and Management	2-198	31 287				
Permanent						
Inventory and Management of Forest Heritage	2-198	143 668			19 662	
Permanent		5 000				3 237
Forestry Financing	2-198	1 966				
Permanent		32				
Not requiring appropriations						
Mineral Resources Management and Development	2-200	33 844			15 000	
Management and Administrative Support	2-200	50 431			728	
Permanent		10				153
Not requiring appropriations						
Energy Development	2-200	47 033			195	
Permanent						216
Total for the portfolio		313 271			35 585	3 606
Portfolio: Tourisme, Loisir et Sport						
Promotion and Development of Tourism	2-238	78 732			7 697	
Permanent		10				
Total for the portfolio		78 742			7 697	
Portfolio: Transports						
Transportation Infrastructures	2-246	915 978			(18 141)	
Not requiring appropriations						
Transportation Systems	2-246	322 573			33 179	
Not requiring appropriations						
Administration and Corporate Services	2-248	81 867			2 305	
Permanent		19				
Not requiring appropriations						
Total for the portfolio		1 320 437			17 343	
TOTAL FOR THE MISSION		**5 456 156**	**445**		**58 913**	**12 143**

(11) The increase is due to additional assistance of 31 115 for adapted transportation.

Authorized appropria-tions	Unexpended appropriations			INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
	Suspension of right to commit	Carry-overs	Other	Loans, investments, advances & others	Fixed assets			2002 (*)		2001
=	+	(-)	(-)	(-)	(-)	=	+	=		
171 876	4 300		6 286	27 476	830	132 984		132 984		113 970
10 327						10 327		10 327		12 829
							516	516		241
182 203	4 300		6 286	27 476	830	143 311	516	143 827		127 040
110 546			18	224	1 259	109 045		109 045		102 368
923				4		919		919		664
							1 041	1 041		886
111 469			18	228	1 259	109 964	1 041	111 005		103 918
31 287		936	994		3 479	25 878		25 878		25 673
										24
163 330				6	4 707	158 617		158 617		174 522
8 237				807		7 430		7 430		4 196
1 966		12	123		24	1 807		1 807		1 867
32			32							5
							38	38		44
48 844			213		1 467	47 164		47 164		45 517
51 159			3 528	3	3 434	44 194		44 194		43 743
163						163		163		649
							12 355	12 355		16 036
47 228		201	2 847		84	44 096		44 096		50 477
216						216		216		104
352 462		1 149	7 737	816	13 195	329 565	12 393	341 958		362 857
86 429			3			86 426		86 426		88 704
10						10		10		9
86 439			3			86 436		86 436		88 713
897 837			6 069	8	23 021	868 739		868 739		860 556
							102 265	102 265		245 862
355 752			31	2	765	354 954		354 954	(11)	320 118
							466	466		353
84 172		2 405	3 197	4	1 786	76 780		76 780		71 080
19			6			13		13		80
							8 987	8 987		8 622
1 337 780		2 405	9 303	14	25 572	1 300 486	111 718	1 412 204		1 506 671
5 527 657	**5 755**	**8 343**	**39 933**	**32 878**	**66 821**	**5 373 927**	**153 932**	**5 527 859**		**5 692 789**

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Program details page	Initial appropria-tions	Supplementary appropriations		Transfers & jurisdic-tion changes	Other permanent appropria-tions
			Associated with the net voted appro-priations	Other		
		+	+	+	+	+
MISSION: SUPPORT FOR INDIVIDUALS AND FAMILIES						
Portfolio: Emploi et Solidarité sociale						
Financial Assistance Measures	2-88	2 719 277		194 472	(23 672)	
Permanent		34 800				
Management Support	2-90	198 170	323		20 292	
Permanent		19				43
Not requiring appropriations						
Total for the portfolio		2 952 266	323	194 472	(3 380)	43
Portfolio: Famille, Enfance et Condition féminine						
Planning, Research and Administration	2-108	41 362			269	
Permanent		9				2
Not requiring appropriations						
Family and Child Services	2-108	1 024 439			(175)	
Permanent						50
Family Benefits	2-108	603 890				
Permanent						3 038
Advisory Bodies	2-110	2 022			1 500	
Total for the portfolio		1 671 722			1 594	3 090
Portfolio: Justice						
Assistance to Persons Brought before the Courts	2-154	106 232			14 089	
Permanent		27 377				20 515
Total for the portfolio		133 609			14 089	20 515
TOTAL FOR THE MISSION		**4 757 597**	**323**	**194 472**	**12 303**	**23 648**
MISSION: ADMINISTRATION AND JUSTICE						
Portfolio: Assemblée nationale						
Secrétariat général et Secrétariat général adjoint aux affaires parlementaires et institutionnelles	2-4					
Permanent		14 075		712	(4)	
Secrétariat général adjoint aux affaires administratives	2-4					
Permanent		28 337		8 570	4	
Not requiring appropriations						
Statutory Support Services for Parliamentarians	2-4					
Permanent		42 837		355		
Total for the portfolio		85 249		9 637		

(12) The decrease is due to the drop in expenditures related to the provision for bad debts.

(13) The increase is due primarily to the development of new daycare spots and the adjustment to the wages of early childhood centre and child care centre staff.

(14) The decrease is due in part to the increase in family income and the increase, in July 2001, of the Canada Child Tax Benefit.

Authorized appropria-tions	Unexpended appropriations			INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
	Suspension of right to commit	Carry-overs	Other	Loans, investments, advances & others	Fixed assets			2002	(*)	2001
=	+	(-)	(-)	(-)	(-)	=	+	=		
2 890 077		4 966	174	29	13	2 884 895		2 884 895		2 883 905
34 800			25 852			8 948		8 948	(12)	34 731
218 785		3 975	82	5	47	214 676		214 676		197 318
62						62		62		95
							547	547		1 503
3 143 724		8 941	26 108	34	60	3 108 581	547	3 109 128		3 117 552
41 631		1 185	1 144	6	1 946	37 350		37 350		30 274
11						11		11		9
							1 927	1 927		1 464
1 024 264			7 678			1 016 586		1 016 586	(13)	811 559
50						50		50		432
603 890	646		18 697			584 547		584 547	(14)	669 180
3 038						3 038		3 038		2 385
3 522			61	9	5	3 447		3 447		1 832
1 676 408	646	1 185	27 580	15	1 951	1 645 029	1 927	1 646 956		1 517 135
120 321			1			120 320		120 320		106 806
47 892						47 892		47 892		42 231
168 213			1			168 212		168 212		149 037
4 988 343	**646**	**10 126**	**53 689**	**49**	**2 011**	**4 921 822**	**2 474**	**4 924 296**		**4 783 724**
14 783			133	8	88	14 554		14 554		12 462
36 911			881		9 766	26 264		26 264		22 824
							4 453	4 453		3 772
43 192			291	111		42 790		42 790		40 946
94 886			1 305	119	9 854	83 608	4 453	88 061		80 004

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Program details page	Initial appropriations	Supplementary appropriations		Transfers & jurisdiction changes	Other permanent appropriations
			Associated with the net voted appropriations	Other		
		+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)						
Portfolio: Personnes désignées par l'Assemblée nationale						
The Public Protector	2-12	6 945			14	
Permanent		151				2
Not requiring appropriations						
The Auditor General	2-12	15 352			66	
Not requiring appropriations						
Administration of the Electoral System	2-12					
Permanent		19 791				7 278
Not requiring appropriations						
Total for the portfolio		42 239			80	7 280
Portfolio: Affaires municipales et Métropole						
Compensation in lieu of Taxes and Financial Assistance to Municipalities	2-22	428 985			139 010	
Permanent				333		
General Administration	2-22	48 234			1 337	
Permanent		10				
Not requiring appropriations						
Commission municipale du Québec	2-24	2 751			330	
Not requiring appropriations						
Régie du logement	2-24	13 648			(43)	
Not requiring appropriations						
Total for the portfolio		493 628		333	140 634	
Portfolio: Conseil du trésor, Administration et Fonction publique						
Secretariat of the Conseil du trésor	2-44	56 171			(6 192)	
Permanent		10				
Not requiring appropriations						
Government Operations	2-44	90 463			11 949	
Commission de la fonction publique	2-46	2 537			2	
Not requiring appropriations						
Retirement and Insurance Plans	2-46	4 362				
Permanent		286 771				92 599
Contingency Fund	2-48	417 658			(407 038)	
Total for the portfolio		857 972			(401 279)	92 599

(15) The increase is due to expenditures linked to the Fiscal Pact and other measures related to municipal reorganization.

(16) The increase is due to the changes made to the Pension Plan of the Judges following the passage of the Act to Amend the Courts of Justice Act and to the actuarial adjustments resulting from new facts that arose since the last actuarial valuation.

Authorized appropriations	Unexpended appropriations			INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
	Suspension of right to commit	Carry-overs	Other	Loans, investments, advances & others	Fixed assets			2002	(*)	2001
=	+	(-)	(-)	(-)	(-)	=	+	=		
6 959			1		82	6 876		6 876		6 944
153						153		153		150
							104	104		88
15 418			1		144	15 273		15 273		14 733
							331	331		191
27 069					1 928	25 141		25 141		17 886
							2 046	2 046		1 833
49 599			2		2 154	47 443	2 481	49 924		41 825
567 995			2			567 993		567 993	(15)	458 554
333			311			22		22		54
49 571		1 412	1 220	2	3 907	43 030		43 030		40 812
10			1			9		9		10
							1 488	1 488		934
3 081			45		34	3 002		3 002		2 374
							50	50		32
13 605			3		140	13 462		13 462		13 429
							231	231		236
634 595		1 412	1 582	2	4 081	627 518	1 769	629 287		516 435
49 979		1 681	1	4		48 293		48 293		47 396
10						10		10		19
							141	141		471
102 412				1		102 411		102 411		114 005
2 539		76	144		51	2 268		2 268		2 101
							19	19		15
4 362			1 936			2 426		2 426		2 769
379 370			69 921			309 449		309 449	(16)	267 146
10 620			10 620							
549 292		1 757	82 622	5	51	464 857	160	465 017		433 922

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Program details page	Initial appropria-tions	Supplementary appropriations		Transfers & jurisdic-tion changes	Other permanent appropria-tions
			Associated with the net voted appro-priations	Other		
		+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)						
Portfolio: Conseil exécutif						
Lieutenant-Governor's Office	2-56	939			235	
Support Services for the Prime Minister and the Conseil exécutif	2-56	27 057			6 271	
Permanent		1 076				935
Not requiring appropriations						
Canadian Intergovernmental Affairs	2-56	9 986			909	
Permanent						89
Not requiring appropriations						
Native Affairs	2-58	22 253				
Permanent						3
Not requiring appropriations						
Youth	2-58	9 479			(131)	
Not requiring appropriations						
Total for the portfolio		70 790			7 284	1 027
Portfolio: Famille, Enfance et Condition féminine						
Status of Women	2-110	7 072			6	
Not requiring appropriations						
Total for the portfolio		7 072			6	
Portfolio: Finances						
Economic and Fiscal Policies	2-128	35 108			95	
Permanent						1 308
Not requiring appropriations						
Financial Policies and Operations	2-128	9 226				
Permanent		10 252				
Not requiring appropriations						
Comptroller of Finance	2-128	18 139				
Not requiring appropriations						
Internal Management and Support	2-130	23 940			32	
Permanent		10				
Not requiring appropriations						
The Inspector General of Financial Institutions	2-130	23 757			(45)	
Permanent						3
Not requiring appropriations						
Provision for initiatives concerning revenues	2-134	47 876			(35 040)	
Total for the portfolio		168 308			(34 958)	1 311
Portfolio: Justice						
Formulation of Decisions	2-152	23 498			120	
Permanent		41 416				1 785
Administration of Justice	2-152	255 411			9 250	
Permanent		15 084				
Not requiring appropriations						
Administrative Justice	2-154	9 740				
Total for the portfolio		345 149			9 370	1 785

Authorized appropriations	Unexpended appropriations			INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE	
	Suspension of right to commit	Carry-overs	Other	Loans, investments, advances & others	Fixed assets			2002 (*)	2001
=	+	(-)	(-)	(-)	(-)	=	+	=	
1 174			1		32	1 141		1 141	905
33 328	92		55	4	1 107	32 070		32 070	25 160
2 011						2 011		2 011	1 900
							669	669	505
10 895			119	5	493	10 278		10 278	8 888
89						89		89	24
							143	143	110
22 253			3 440		18	18 795		18 795	15 953
3						3		3	17
							55	55	43
9 348		172	122		28	9 026		9 026	7 723
							18	18	45
79 101	92	172	3 737	9	1 678	73 413	885	74 298	61 273
7 078		112		1	40	6 925		6 925	6 911
							46	46	40
7 078		112		1	40	6 925	46	6 971	6 951
35 203		624	6 938		186	27 455		27 455	25 586
1 308						1 308		1 308	
							43	43	21
9 226		276	917		496	7 537		7 537	7 576
10 252			2 140			8 112		8 112	7 360
							523	523	523
18 139		545	2 908		345	14 341		14 341	13 053
							700	700	715
23 972		716	777	2	834	21 643		21 643	19 553
10						10		10	11
							1 100	1 100	1 043
23 712		712	1 218	1	680	21 101		21 101	21 046
3						3		3	13
							1 377	1 377	1 328
12 836			12 836						
134 661		2 873	27 734	3	2 541	101 510	3 743	105 253	97 828
23 618					1 538	22 080		22 080	21 184
43 201				1		43 200		43 200	40 591
264 661		1 000	1 383	5	11 832	250 441		250 441	231 496
15 084			3 564			11 520		11 520	13 221
							3 825	3 825	2 737
9 740		15	12		13	9 700		9 700	9 831
356 304		1 015	4 959	6	13 383	336 941	3 825	340 766	319 060

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Program details page	Initial appropriations	Supplementary appropriations		Transfers & jurisdiction changes	Other permanent appropriations
			Associated with the net voted appropriations	Other		
		+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)						
Portfolio: Recherche, Science et Technologie						
Administrative Support for Research, Science, Technology and Innovation	2-162	22 961			(3 422)	
Permanent		9				
Not requiring appropriations						
Assistance Measures for Research, Science, Technology and Innovation	2-162	198 690			11 964	
Total for the portfolio		221 660			8 542	
Portfolio: Relations avec les citoyens et Immigration						
Civic Relations and Citizen Relations	2-178	15 988			5 798	
Permanent		468				871
Not requiring appropriations						
Advisory and Protection Organizations Reporting to the Minister	2-178	24 053			1 858	
Not requiring appropriations						
Public Curator	2-180	35 568			98	
Permanent				2 879	(263)	206
Not requiring appropriations						
Total for the portfolio		76 077		2 879	7 491	1 077
Portfolio: Revenu						
Tax Administration	2-210	427 778			5 448	
Permanent		258 351				208
Not requiring appropriations						
Total for the portfolio		686 129			5 448	208
Portfolio: Sécurité publique						
Security, Prevention and Internal Management	2-228	334 911			44 613	
Permanent		6 349				2 079
Not requiring appropriations						
Sûreté du Québec	2-228	390 818			6 502	
Permanent						487
Not requiring appropriations						
Organizations Reporting to the Minister	2-230	24 472			3 923	
Permanent		3				
Total for the portfolio		756 553			55 038	2 566

(17) The decrease is due to the drop in the expenditure for the provision for doubtful accounts.

Authorized appropria-tions	Unexpended appropriations			INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE	
	Suspension of right to commit	Carry-overs	Other	Loans, investments, advances & others	Fixed assets			2002 (*)	2001
=	+	(-)	(-)	(-)	(-)	=	+	=	
19 539			70		443	19 026		19 026	17 017
9			1			8		8	20
							393	393	292
210 654						210 654		210 654	228 635
230 202			71		443	229 688	393	230 081	245 964
21 786			133		78	21 575		21 575	18 634
1 339						1 339		1 339	829
							383	383	349
25 911			140		245	25 526		25 526	23 805
							206	206	236
35 666		1 067	254	8	2 138	32 199		32 199	31 914
2 822			98			2 724		2 724	681
							1 937	1 937	2 024
87 524		1 067	625	8	2 461	83 363	2 526	85 889	78 472
433 226		8 056		80	2 180	422 910		422 910	407 556
258 559			69 562			188 997		188 997 (17)	306 833
							1 027	1 027	1 139
691 785		8 056	69 562	80	2 180	611 907	1 027	612 934	715 528
379 524			55	14	7 105	372 350		372 350	346 122
8 428			32		59	8 337		8 337	12 239
							3 803	3 803	3 621
397 320			1	334	18 588	378 397		378 397	347 876
487						487		487	693
							9 425	9 425	7 209
28 395			119	2	1 124	27 150		27 150	26 533
3			3						
814 157			210	350	26 876	786 721	13 228	799 949	744 293

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Program details page	Initial appropriations	Supplementary appropriations		Transfers & jurisdiction changes	Other permanent appropriations
			Associated with the net voted appropriations	Other		
		+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)						
Portfolio: Travail						
Labour	2-256	71 942			14 507	
Permanent		2 441				38
Not requiring appropriations						
Total for the portfolio		74 383			14 507	38
TOTAL FOR THE MISSION		**3 885 209**		**12 849**	**(187 837)**	**107 891**
MISSION: DEBT SERVICE						
Portfolio: Finances						
Debt Service and Interest on the Retirement Plans Account	2-130					
Permanent		7 243 000				105 523
Total for the portfolio		7 243 000				105 523
TOTAL FOR THE MISSION		**7 243 000**				**105 523**
TOTAL OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS		**49 516 321**	**4 992**	**619 773**		**477 417** (**)
Voted		34 115 281	4 992	437 924		
Permanent		15 401 040		181 849		477 417
Not requiring appropriations						

(18) Including 3 970 021 (2001: 4 378 201) for direct debt service and 2 716 523 (2001: 2 593 382) for interest on the pension plans account.

(**) Not included in budgetary estimates.

Authorized appropriations	Unexpended appropriations			INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE	
	Suspension of right to commit	Carry-overs	Other	Loans, investments, advances & others	Fixed assets			2002 (*)	2001
=	+	(-)	(-)	(-)	(-)	=	+	=	
86 449		316		3	2 869	83 261		83 261	74 606
2 479			24		38	2 417		2 417	2 580
							2 038	2 038	1 510
88 928		316	24	3	2 907	85 678	2 038	87 716	78 696
3 818 112	**92**	**16 780**	**192 433**	**586**	**68 649**	**3 539 572**	**36 574**	**3 576 146**	**3 420 251**
7 348 523			661 979			6 686 544		6 686 544 (18)	6 971 583
7 348 523			661 979			6 686 544		6 686 544	6 971 583
7 348 523			**661 979**			**6 686 544**		**6 686 544**	**6 971 583**
50 618 503	**6 493**	**38 707**	**1 310 437**	**155 839**	**158 328**	**48 948 699**	**202 910**	**49 151 609**	**47 807 577**
34 558 197	6 493	38 707	276 281	154 908	146 449	33 935 359		33 935 359	32 477 299
16 060 306			1 034 156	931	11 879	15 013 340		15 013 340	14 995 818
							202 910	202 910	334 460

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
ASSEMBLÉE NATIONALE	84 046	83 608	63 221
PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE			
Chief Electoral Officer - Commission de la représentation	25 141	25 141	13 456
Public Protector	7 030	7 029	5 399
Auditor General	15 274	15 273	12 312
	47 445	47 443	31 167
AFFAIRES MUNICIPALES ET MÉTROPOLE			
Ministère des Affaires municipales et de la Métropole	1 563 547	1 561 738	29 528
Commission municipale du Québec	3 047	3 002	2 173
Régie du logement	13 465	13 462	10 482
	1 580 059	1 578 202	42 183
AGRICULTURE, PÊCHERIES ET ALIMENTATION			
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	635 089	631 921	108 575
Commission de protection du territoire agricole du Québec	8 468	8 123	6 552
Régie des marchés agricoles et alimentaires du Québec	3 170	3 151	2 460
	646 727	643 195	117 587
CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE			
Conseil du trésor, Administration et Fonction publique	546 748	462 589	413 031
Commission de la fonction publique	2 488	2 268	1 889
	549 236	464 857	414 920
CONSEIL EXÉCUTIF			
Ministère du Conseil exécutif	76 607	72 735	31 426
Conseil permanent de la jeunesse	698	678	404
	77 305	73 413	31 830
CULTURE ET COMMUNICATIONS			
Ministère de la Culture et des Communications	465 597	465 597	45 384
Commission de protection de la langue française	1 712	1 680	1 275
Commission de toponymie	1 323	1 323	1 006
Commission des biens culturels du Québec	436	432	257
Conseil de la langue française	2 015	1 983	1 049
Office de la langue française	15 509	15 509	11 436
Secrétariat à la politique linguistique	2 108	1 939	890
	488 700	488 463	61 297

* Excluding depreciation not requiring appropriations.

** Depreciation expenditure is included in the "Operating" supercategory.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operations Depreciation **	Total expenditure
20 259		128			4 453	88 061
8 868		2 817			2 046	27 187
1 630					104	7 133
2 961					331	15 604
13 459		2 817			2 481	49 924
12 744	2 376	1 515 130	1 960		1 488	1 563 226
829					50	3 052
2 980					231	13 693
16 553	2 376	1 515 130	1 960		1 769	1 579 971
40 022	2 497	480 827			7 634	639 555
1 571					455	8 578
691						3 151
42 284	2 497	480 827			8 089	651 284
17 055		17 362	15 141		141	462 730
379					19	2 287
17 434		17 362	15 141		160	465 017
17 965		23 344			885	73 620
274						678
18 239		23 344			885	74 298
27 879	796	391 538			1 304	466 901
405					37	1 717
317					10	1 333
175						432
924		10			25	2 008
3 829		244			377	15 886
595		454			17	1 956
34 124	796	392 246			1 770	490 233

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
ÉDUCATION			
Ministère de l'Éducation	10 681 426	10 540 823	78 093
Commission consultative de l'enseignement privé	99	93	69
Commission d'évaluation de l'enseignement collégial	1 850	1 782	1 195
Conseil supérieur de l'éducation	2 174	2 136	1 570
	10 685 549	10 544 834	80 927
EMPLOI ET SOLIDARITÉ SOCIALE	4 101 388	4 066 295	180 507
ENVIRONNEMENT			
Ministère de l'Environnement	193 805	191 265	94 338
Bureau d'audiences publiques sur l'environnement	4 775	4 768	3 188
	198 580	196 033	97 526
FAMILLE, ENFANCE ET CONDITION FÉMININE			
Ministère de la Famille et de l'Enfance	1 671 523	1 643 592	23 654
Conseil de la famille et de l'enfance	962	947	629
Conseil des aînés	496	490	331
Conseil du statut de la femme	4 172	4 137	3 008
Secrétariat à la condition féminine	2 846	2 788	1 181
	1 679 999	1 651 954	28 803
FAUNE ET PARCS			
Société de la faune et des parcs du Québec	115 610	115 555	55 404
FINANCES			
Ministère des Finances	7 480 436	6 780 016	40 053
Investissement Québec	323 444	322 760	
Inspector General of Financial Institutions	22 964	21 104	15 632
	7 826 844	7 123 880	55 685
INDUSTRIE ET COMMERCE	205 203	205 158	44 368
JUSTICE			
Ministère de la Justice	444 174	439 403	146 320
Comité de la rémunération des juges de la Cour du Québec et des cours municipales	415	415	
Conseil de la justice administrative	490	470	184
Conseil de la magistrature	1 749	1 749	252
Tribunal des droits de la personne	63 116	63 116	58 156
	509 944	505 153	204 912

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operations Depreciation **	Total expenditure
41 070	41 152	10 380 508			3 786	10 544 609
24						93
587					42	1 824
566					11	2 147
42 247	41 152	10 380 508			3 839	10 548 673
118 250	8 948	2 705 341	1 053 249		547	4 066 842
42 295	51	54 581			11 793	203 058
1 580					48	4 816
43 875	51	54 581			11 841	207 874
12 178	3 089	1 604 671			1 927	1 645 519
310		8				947
159						490
1 129					46	4 183
561		1 046				2 788
14 337	3 089	1 605 725			1 973	1 653 927
27 512	21	32 618			6 913	122 468
25 886		26 583	950	6 686 544	2 366	6 782 382
	146 895	175 865				322 760
5 469	3				1 377	22 481
31 355	146 898	202 448	950	6 686 544	3 743	7 127 623
39 515	1 027	120 248			1 421	206 579
111 075	8 341	173 317	350		3 825	443 228
415						415
286						470
1 497						1 749
4 960						63 116
118 233	8 341	173 317	350		3 825	508 978

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
RECHERCHE, SCIENCE ET TECHNOLOGIE			
Ministère de la Recherche, de la Science et de la Technologie	227 093	227 092	10 442
Agence d'évaluation des technologies et des modes d'intervention en santé	1 058	1 058	404
Conseil de la science et de la technologie	1 538	1 538	1 006
	229 689	229 688	11 852
RÉGIONS	150 826	143 311	12 616
RELATIONS AVEC LES CITOYENS ET IMMIGRATION			
Ministère des Relations avec les citoyens et de l'Immigration	147 305	147 103	69 853
Commission d'accès à l'information	3 958	3 955	3 083
Commission des droits de la personne et des droits de la jeunesse	12 400	12 322	9 469
Conseil des relations interculturelles	676	651	420
Curateur public (Le)	36 088	34 923	25 617
Office de la protection du consommateur	8 623	8 598	5 791
	209 050	207 552	114 233
RELATIONS INTERNATIONALES	109 983	109 964	52 229
RESSOURCES NATURELLES			
Ministère des Ressources naturelles	330 840	327 758	84 755
Société de financement agricole - Forestry Financing	1 968	1 807	905
	332 808	329 565	85 660
REVENU	689 453	611 907	247 490
SANTÉ ET SERVICES SOCIAUX			
Ministère de la Santé et des Services sociaux	12 959 321	12 841 514	46 762
Protecteur des usagers en matière de santé et de services sociaux	1 098	1 059	5
Conseil de la santé et du bien-être	434	431	
Conseil médical du Québec	108	106	
Office des personnes handicapées du Québec	58 088	58 087	7 795
Régie de l'assurance maladie du Québec	4 357 548	4 295 046	
	17 376 597	17 196 243	54 562

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operations Depreciation **	Total expenditure
5 996		210 654			393	227 485
654						1 058
532						1 538
7 182		210 654			393	230 081
6 075	7 356	101 053	16 211		516	143 827
45 474	40	30 536	1 200		3 005	150 108
872					51	4 006
2 853					25	12 347
231					7	658
8 895	411				1 937	36 860
2 311		496			123	8 721
60 636	451	31 032	1 200		5 148	212 700
26 012		21 279	10 444		1 041	111 005
66 542	216	80 186	96 059		12 355	340 113
204		698			38	1 845
66 746	216	80 884	96 059		12 393	341 958
119 030	143 060	124	102 203		1 027	612 934
55 382		12 739 370			1 513	12 843 027
1 054						1 059
331		100				431
106						106
1 917		48 375			156	58 243
		4 295 046				4 295 046
58 790		17 082 891			1 669	17 197 912

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
SÉCURITÉ PUBLIQUE			
Ministère de la Sécurité publique	759 602	759 571	391 790
Bureau du coroner	6 858	6 857	3 546
Comité de déontologie policière	1 787	1 786	1 175
Commissaire à la déontologie policière	2 937	2 937	2 226
Commission québécoise des libérations conditionnelles	2 692	2 690	1 804
Régie des alcools, des courses et des jeux	12 983	12 880	8 813
	786 859	786 721	409 354
TOURISME, LOISIR ET SPORT	159 546	159 541	3 241
TRANSPORTS			
Ministère des Transports	1 291 773	1 289 000	177 522
Commission des transports du Québec	12 102	11 486	7 798
	1 303 875	1 300 486	185 320
TRAVAIL			
Ministère du Travail	47 113	47 082	15 507
Commission de l'équité salariale	5 179	5 098	2 861
Conseil consultatif du travail et de la main-d'oeuvre	498	493	337
Conseil des services essentiels	2 304	2 304	1 639
Régie du bâtiment du Québec	30 724	30 701	22 310
	85 818	85 678	42 654
TOTAL FOR THE GOVERNMENT	**50 231 139**	**48 948 699**	**2 729 548**

For details by category, see Section 2, by portfolio.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operations Depreciation **	Total expenditure
207 279		39 521	120 981		13 228	772 799
3 311						6 857
611						1 786
711						2 937
886						2 690
3 917		150				12 880
216 715		39 671	120 981		13 228	799 949
2 015		83 149	71 136		30	159 571
327 815	(6)	475 535	308 134		111 252	1 400 252
3 688					466	11 952
331 503	(6)	475 535	308 134		111 718	1 412 204
5 408		26 167			601	47 683
2 232	5				93	5 191
156					11	504
665					53	2 357
8 075	106	210			1 280	31 981
16 536	111	26 377			2 038	87 716
1 508 916	**366 384**	**35 859 289**	**1 798 018**	**6 686 544**	**202 910**	**49 151 609**

SUMMARY OF TRANSFER EXPENDITURE

Fiscal year ended March 31, 2002

(in thousands of dollars)

BENEFICIARY *	Remuneration	Operating
Enterprises		
Health and social services institutions	8 481 481	2 779 030
School boards and educational institutions	7 791 260	970 673
Municipalities and municipal bodies		
Non-profit organizations	85 975	48 445
Individuals		
Income security		
Health insurance	3 074 783	
Other	47 037	
Government enterprises and agencies	364 289	202 544
	19 844 825	**4 000 692**

BREAKDOWN:

		Remuneration	Operating
1	Assemblée nationale		
2	Personnes désignées par l'Assemblée nationale		
3	Affaires municipales et Métropole	22 965	20 162
4	Agriculture, Pêcheries et Alimentation	35 826	11 000
5	Conseil du trésor, Administration et Fonction publique	17 134	
6	Conseil exécutif		
7	Culture et Communications	64 264	65 063
8	Éducation	7 787 241	972 750
9	Emploi et Solidarité sociale	6 999	2 349
10	Environnement		2 270
11	Famille, Enfance et Condition féminine		21 896
12	Faune et Parcs		
13	Finances	27 253	10 351
14	Industrie et Commerce		900
15	Justice	112 610	15 620
16	Recherche, Science et Technologie	7 900	9 585
17	Régions		
18	Relations avec les citoyens et Immigration		
19	Relations internationales		
20	Ressources naturelles	1 865	911
21	Revenu		
22	Santé et Services sociaux	11 720 644	2 864 491
23	Sécurité publique		
24	Tourisme, Loisir et Sport	3 422	3 344
25	Transports	36 702	
26	Travail		
		19 844 825	**4 000 692**

Total transfers for capital expenditures and the repayment of principal on borrowings contracted for capital expenditures

* Corresponds to the entity to which these sums are ultimately destined. If the assistance is paid by an intermediary and the end beneficiary cannot be identified after a reasonable effort, the initial beneficiary is indicated.

Capital			Interest	Support	2002	2001	
Principal		Other					
10 012		86 379	6 462	935 041	1 037 894	1 178 139	
220 877		17 036	279 208	222 343	11 999 975	11 304 089	
347 094		15 241	589 150	500 103	10 213 521	9 773 356	
294 938		49 148	459 470	865 299	1 668 855	1 214 416	
28 066		32 129	54 683	1 686 683	1 935 981	1 854 072	
				2 692 135	2 692 135	2 690 432	
				1 361 546	4 436 329	4 090 515	
		22 386		1 076 963	1 146 386	1 289 977	
25 394		18 566	28 815	88 605	728 213	840 455	
926 381		**240 885**	**1 417 788**	**9 428 718**	**35 859 289**	**34 235 451**	
				128	128	154	1
				2 817	2 817	2 616	2
224 018		25 497	444 991	777 497	1 515 130	1 326 141	3
		44 567		389 434	480 827	550 900	4
				228	17 362	16 160	5
				23 344	23 344	16 861	6
36 411		7 730	43 263	175 515	392 246	444 789	7
335 426		15 931	578 415	690 745	10 380 508	9 937 803	8
		262		2 695 731	2 705 341	2 701 039	9
		5 060	337	46 914	54 581	60 851	10
		20 602		1 563 227	1 605 725	1 483 339	11
		83	201	32 334	32 618	61 348	12
				164 844	202 448	279 631	13
		1 433		117 915	120 248	198 854	14
		522		44 565	173 317	154 997	15
		2 914		190 255	210 654	228 635	16
4 600		7 690		88 763	101 053	88 115	17
				31 032	31 032	21 234	18
				21 279	21 279	25 774	19
		34 815		43 293	80 884	97 426	20
				124	124	102	21
222 062		32 211	279 206	1 964 277	17 082 891	15 996 341	22
		96		39 575	39 671	28 459	23
6 720		943	3 475	65 245	83 149	73 045	24
97 144		40 529	67 900	233 260	475 535	418 101	25
				26 377	26 377	22 736	26
926 381		**240 885**	**1 417 788**	**9 428 718**	**35 859 289**	**34 235 451**	
	1 167 266						

SUMMARY OF ALLOCATIONS TO A SPECIAL FUND

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Remuneration	Operating	Capital	Interest	Support	2002	(1) 2001
Affaires municipales et Métropole					1 960	1 960	1 960
Conseil du trésor, Administration et Fonction publique	28	8 982	1 552	79	4 500	15 141	35 998
Emploi et Solidarité sociale	169 070	40 661	41 019	3 070	799 429	1 053 249	1 039 434
Finances		950				950	600
Justice					350	350	
Régions	337	27			15 847	16 211	16 211
Relations avec les citoyens et Immigration	548	652				1 200	1 000
Relations internationales	175	8 680	1 137	452		10 444	8 899
Ressources naturelles	41 992	25 096		55	28 916	96 059	49 178
Revenu	26 356	44 746	27 101	4 000		102 203	101 573
Sécurité publique	91 662	25 987	3 285	47		120 981	107 968
Tourisme, Loisir et Sport	18 303	29 170	834		22 829	71 136	74 459
Transports	58 616	63 706	89 588	96 224		308 134	365 896
	407 087	**248 657**	**164 516**	**103 927**	**873 831**	**1 798 018**	**1 803 176**

(1) Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2002.

SUMMARY OF REMUNERATION BY SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	Remuneration	Transfer	Allocation to a special fund	Total expenditure	Fixed assets	Total remuneration
Assemblée nationale	63 221			63 221	435	63 656
Personnes désignées par l'Assemblée nationale	31 167			31 167		31 167
Affaires municipales et Métropole	42 183	22 965		65 148	161	65 309
Agriculture, Pêcheries et Alimentation	117 587	35 826		153 413	493	153 906
Conseil du trésor, Administration et Fonction publique	414 920	17 134	28	432 082		432 082
Conseil exécutif	31 830			31 830		31 830
Culture et Communications	61 297	64 264		125 561		125 561
Éducation	80 927	7 787 241		7 868 168	1 401	7 869 569
Emploi et Solidarité sociale	180 507	6 999	169 070	356 576		356 576
Environnement	97 526			97 526	875	98 401
Famille, Enfance et Condition féminine	28 803			28 803	459	29 262
Faune et Parcs	55 404			55 404	75	55 479
Finances	55 685	27 253		82 938	76	83 014
Industrie et Commerce	44 368			44 368	731	45 099
Justice	204 912	112 610		317 522	2 064	319 586
Recherche, Science et Technologie	11 852	7 900		19 752	147	19 899
Régions	12 616		337	12 953		12 953
Relations avec les citoyens et Immigration	114 233		548	114 781	512	115 293
Relations internationales	52 229		175	52 404		52 404
Ressources naturelles	85 660	1 865	41 992	129 517	2 284	131 801
Revenu	247 490		26 356	273 846		273 846
Santé et Services sociaux	54 562	11 720 644		11 775 206		11 775 206
Sécurité publique	409 354		91 662	501 016	1 566	502 582
Tourisme, Loisir et Sport	3 241	3 422	18 303	24 966		24 966
Transports	185 320	36 702	58 616	280 638	1 972	282 610
Travail	42 654			42 654	683	43 337
	2 729 548	**19 844 825**	**407 087**	**22 981 460**	**13 934**	**22 995 394**

SECTION

2

Detail of revenue, appropriations, expenditure and other costs

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SECTION 2

DETAIL OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS

CONTENTS

	PAGE
Assemblée nationale	2-3
Personnes désignées par l'Assemblée nationale	2-11
Affaires municipales et Métropole	2-19
Agriculture, Pêcheries et Alimentation	2-32
Conseil du trésor, Administration et Fonction publique	2-43
Conseil exécutif	2-55
Culture et Communications	2-65
Éducation	2-75
Emploi et Solidarité sociale	2-87
Environnement	2-96
Famille, Enfance et Condition féminine	2-107
Faune et Parcs	2-117
Finances	2-124
Industrie et Commerce	2-141
Justice	2-151
Recherche, Science et Technologie	2-161
Régions	2-169
Relations avec les citoyens et Immigration	2-177
Relations internationales	2-187
Ressources naturelles	2-195
Revenu	2-208
Santé et Services sociaux	2-217
Sécurité publique	2-226
Tourisme, Loisir et Sport	2-237
Transports	2-244
Travail	2-255

ASSEMBLÉE NATIONALE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Miscellaneous revenue		
Sales of goods and services		
National Assembly own-source revenue	1 771	1 706
National Assembly shop	379	303
	2 150	2 009
Less: Amounts entered in the National Assembly own-source revenue account	2 150	2 009
Recoveries		
Miscellaneous		6
		6
Total own-source revenue		6
Total revenue		6

ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-18 **SECRÉTARIAT GÉNÉRAL ET SECRÉTARIAT GÉNÉRAL ADJOINT AUX AFFAIRES PARLEMENTAIRES ET INSTITUTIONNELLES**					
1. Parliamentary affairs Permanent (1)	4 679			4 551	4 248
2. Institutional affairs Permanent (1)	10 104	8	88	10 003	6 638
TOTAL	14 783	8	88	14 554	10 886
(1) Act respecting the National Assembly, (R.S.Q., c. A-23.1).					
PROGRAM 2 Summary: page 1-18 **SECRÉTARIAT GÉNÉRAL ADJOINT AUX AFFAIRES ADMINISTRATIVES**					
1. Technical and Administrative support Permanent (1)	24 242		9 606	13 765	8 414
2. Resource management support Permanent (1)	12 669		160	12 499	10 504
Not requiring appropriations				4 453	
TOTAL	36 911		9 766	30 717	18 918
(1) Act respecting the National Assembly, (R.S.Q., c. A-23.1).					
PROGRAM 3 Summary: page 1-18 **STATUTORY SUPPORT SERVICES FOR PARLIAMENTARIANS**					
1. Indemnities and Allocations Permanent (1)	8 010	104		7 720	793
Permanent (2)	12 155			12 155	12 155
2. Members' Staff Permanent (1)	18 358	7		18 249	16 086
3. Parties' Research Services Permanent (1)	1 457			1 454	1 171
4. Pension Plan of the Members of the National Assembly Permanent (2)	3 212			3 212	3 212
TOTAL	43 192	111		42 790	33 417
(1) Act respecting the National Assembly, (R.S.Q., c. A-23.1). (2) Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1).					
TOTAL FOR THE PORTFOLIO					
Permanent	94 886	119	9 854	83 608	63 221
Not requiring appropriations				4 453	
TOTAL	**94 886**	**119**	**9 854**	**88 061**	**63 221** (1)

(1) Including 4 027 for 43 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to assist Members in the exercise of their duties as legislators and controllers of government activity, to inform Members of Parliament and citizens of the National Assembly's activities, administer the library and provide for protocol and pedagogical activities, as well as inter-parliamentary activities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
303				
3 261		104		
3 564		104		

The objective of this program is to provide the support necessary for parliamentarians and administrative units with regard to the management of financial, human and material resources, as well as services relating to the dissemination of the debates, information technology and the security of individuals and property, along with the management of the buildings and restaurants.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
5 351				
1 995				
4 453				
11 799				

The objective of this program is to ensure that Members have necessary resources for carrying out their duties.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
6 927				
2 139		24		
283				
9 349		24		

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
20 259		128		
4 453				
24 712		**128**		

ASSEMBLÉE NATIONALE

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**SECRÉTARIAT GÉNÉRAL ET SECRÉTARIAT GÉNÉRAL ADJOINT AUX AFFAIRES PARLEMENTAIRES ET INSTITUTIONNELLES**					
2. Institutional affairs						
Permanent					104	104
TOTAL					104	104
PROGRAM 3	**STATUTORY SUPPORT SERVICES FOR PARLIAMENTARIANS**					
2. Members' Staff						
Permanent					24	24
TOTAL					24	24
TOTAL FOR THE PORTFOLIO					**128**	**128**

ASSEMBLÉE NATIONALE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Secrétariat général et Secrétariat général adjoint aux affaires parlementaires et institutionnelles			
Musée du Québec			
Jean-Charles-Bonenfant Foundation	104		
Total for Program 1	104		
Program 3 - Statutory Support Services for Parliamentarians			
Other	50		
Total Appropriations and Expenditures	**154**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions
MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
						50
			104		104	104
			104		104	154
2		22			24	
2		**22**	**104**		**128**	**154**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Miscellaneous revenue		
Sales of goods and services		
Cost of transmitting information from the permanent electoral list	298	357
Training, partnership and special events organization	32	
Miscellaneous	50	55
	380	412
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	32	
	348	412
Interest		
Miscellaneous	8	13
Fines and forfeitures		
Miscellaneous	3	15
Recoveries		
Prior years' expenditures	1 013	11
Miscellaneous		1
	1 013	12
	1 372	452
Total own-source revenue	1 372	452
Total revenue	**1 372**	**452**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-20	**THE PUBLIC PROTECTOR**				
1. The Public Protector	6 959		82	6 876	5 246
Permanent (1)	153			153	153
Not requiring appropriations				104	
TOTAL	7 112		82	7 133	5 399
(1) Public Protector Act, (R.S.Q., c. P-32).					
PROGRAM 2 Summary: page 1-20	**THE AUDITOR GENERAL**				
1. The Auditor General	15 418		144	15 273	12 312
Not requiring appropriations				331	
TOTAL	15 418		144	15 604	12 312
PROGRAM 3 Summary: page 1-20	**ADMINISTRATION OF THE ELECTORAL SYSTEM**				
1. Internal Management and Support					
Permanent (1)	12 384		135	12 249	9 026
Not requiring appropriations				1 559	
2. Commission de la représentation					
Permanent (1)	484			484	
3. Electoral Activities					
Permanent (1)	14 201		1 793	12 408	4 430
Not requiring appropriations				487	
TOTAL	27 069		1 928	27 187	13 456
(1) Election Act, (R.S.Q., c. E-3.3).					
TOTAL FOR THE PORTFOLIO					
Voted	22 377		226	22 149	17 558
Permanent	27 222		1 928	25 294	13 609
Not requiring appropriations				2 481	
TOTAL	**49 599**		**2 154**	**49 924**	**31 167** (1)

(1) Including 4 413 for 47 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to enable the Public Protector to consider and appraise citizens' complaints regarding government administration.

1 630				
104				
1 734				

The objective of this program is to enable the Auditor General to carry out an audit, to verify conformity and optimal use of the resources of the Consolidated Revenue Fund, departments and several government agencies and enterprises and to report the results of this examination to the National Assembly.

2 961				
331				
3 292				

The objective of this program is to enforce legislation respecting election administration and the financing of political parties.

3 223				
1 559				
484				
5 161		2 817		
487				
10 914		2 817		

4 591				
8 868		2 817		
2 481				
15 940		**2 817**		

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 3		**ADMINISTRATION OF THE ELECTORAL SYSTEM**				
3 Electoral Activities Permanent					2 817	2 817
TOTAL					2 817	2 817
TOTAL FOR THE PORTFOLIO					**2 817**	**2 817**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 3 - Administration of the Electoral System			
Financing of Political Parties	2 817		
Total Appropriations and Expenditures	**2 817**		

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
		2 817			2 817	2 616
		2 817			**2 817**	**2 616**

AFFAIRES MUNICIPALES ET MÉTROPOLE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Duties and permits			
Other			
Régie du logement fees	3 863		3 445
Miscellaneous revenue			
Sales of goods and services			
Miscellaneous	56		56
Interest			
Loans to municipalities and municipal bodies	1 113		1 287
Accounts receivable	155		9
Miscellaneous	12		15
	1 280		1 311
Recoveries			
Prior years' subsidies	26		488
Surplus - Special funds and agencies	206		
Miscellaneous	(17)		48
	215		536
	1 551		1 903
Total own-source revenue	5 414		5 348
Government of Canada transfers			
Other programs			
Infrastructure improvements	250	(1)	14 946
Infrastructures program	16 792	(2)	58
Financing of repairs to Schefferville's waterworks, sewer and wastewater purification infrastructure			33
	17 042		15 037
Less: Amounts entered in specific purpose accounts			
Infrastructure improvements account	250	(1)	14 946
Account related to the Infrastructures program	16 792	(2)	58
Account for the financing of repairs to Schefferville's waterworks, sewer and wastewater purification infrastructure			33
Total Government of Canada transfers			
Total revenue	**5 414**		**5 348**

(1) The change is due to the fact that fewer projects were carried out in 2001-2002 under the 1997 Canada-Québec infrastructure program.

(2) The change is due primarily to the onset of the 2000 Canada-Québec infrastructure program.

AFFAIRES MUNICIPALES ET MÉTROPOLE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAM 1
Summary: page 1-12

GREATER MONTRÉAL PROMOTION AND DEVELOPMENT

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Société du Palais des congrès de Montréal	16 249			16 249	
2. Regional Activities of the Island of Montréal and of Laval	25 476	4 239		21 237	
Permanent (1)	1 429			1 429	
3. Assistance for the Development of Greater Montréal	60 538			60 537	
4. Régie des installations olympiques (*)	6 500			6 500	
TOTAL	110 192	4 239		105 952	

(1) Financial Administration Act, (R.S.Q., c. A-6.001).

(*) Under CT 197887 of March 20, 2002, the portfolio's budgetary structure is modified by the transfer of the "Régie des installations olympiques" from the "Environnement" portfolio.

PROGRAM 2
Summary: page 1-12

WATER AND SEWER SYSTEMS, WATER TREATMENT AND INFRASTRUCTURES

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Construction of Water and Sewer Systems	9 794			9 794	
2. Québec Sewage Treatment Program	496 929			496 929	
3. Infrastructures	88 857		2	88 819	562
TOTAL	595 580		2	595 542	562

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program seeks to promote and support the economic, cultural and social development of Greater Montréal in order to foster its progress, vitality and the broadening of its influence. Furthermore, it is intended to provide financial support for the realization of initiatives designed to further the development and promotion of the Greater Montréal area while acting as a catalyst and rallying point for the promotion of its interests. It facilitates cooperation among the numerous private and public sector partners in the area, ensures the consistency of government initiatives there, and assumes responsibility for government policy to support local and regional development in the Montréal and Laval administrative regions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		16 249		
		19 277	1 960	
	1 429			
		60 537		
		6 500		
	1 429	102 563	1 960	

This program ensures financial participation by the government to facilitate the construction of water supply and wastewater systems and municipal wastewater purification in all regions of Québec. Moreover, it allows for the provision of financial support to rebuild infrastructure in municipalities, urban communities and northerm communities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		9 794		
		496 929		
114		88 143		
114		594 866		

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-20	**COMPENSATION IN LIEU OF TAXES AND FINANCIAL ASSISTANCE TO MUNICIPALITIES**				
1. Compensation in lieu of Taxes on Government Buildings	17 812			17 812	
2. Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	254 263			254 263	
3. Compensation in lieu of Taxes on Buildings of Governments of the Other Provinces, Foreign Governments and International Organizations	3 291			3 291	
4. Municipal Development	8 556			8 556	
5. Financial Support to Municipalities, Northern Villages and the Kativik Regional Government	29 262			29 262	
Permanent (1)	333			22	
6. Financial Measures of the Fiscal Pact	254 811			254 809	
TOTAL	568 328			568 015	

(1) Act respecting the town of Schefferville, (S.Q., 1986, c.51).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-20	**GENERAL ADMINISTRATION**				
1. Administration	6 985	1		6 827	2 470
Permanent (1)	10			9	
2. Management	42 586	1	3 907	36 203	26 496
Not requiring appropriations				1 488	
TOTAL	49 581	2	3 907	44 527	28 966

(1) Executive Power Act, (R.S.Q., c. E-18).

This program is intended to provide municipalities with compensation in lieu of taxes on government buildings, the health and social services and education networks, and foreign governments. It is also designed to encourage municipal amalgamation throughout Québec. Moreover, it makes it possible to grant financial and technical assistance to municipalities, northern towns and the Kativik Regional Government. It covers support for regional county municipalities, especially from the standpoint of land use planning. It also reflects the financial measures in the fiscal pact included in the agreement reached with the municipalities in the year 2000.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		17 812		
		254 263		
		3 291		
		8 556		
		29 262		
		22		
		254 809		
		568 015		

This program encompasses the department's management. It also includes the planning, management and coordination of the resources needed to manage various departmental programs and to formulate policy. In addition, it makes it possible to ensure representation in Québec's regions when departmental and governmental guidelines and policies are implemented.

3 349		1 008		
9				
9 272		435		
1 488				
14 118		1 443		

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 5 Summary: page 1-20		**COMMISSION MUNICIPALE DU QUÉBEC**			
1. Commission municipale du Québec	3 081		34	3 002	2 173
Not requiring appropriations				50	
TOTAL	3 081		34	3 052	2 173
PROGRAM 6 Summary: page 1-12		**HOUSING**			
1. Société d'habitation du Québec	248 658			248 440	
2. Immobilière SHQ	750			750	
TOTAL	249 408			249 190	
PROGRAM 7 Summary: page 1-20		**RÉGIE DU LOGEMENT**			
1. Régie du logement	13 605		140	13 462	10 482
Not requiring appropriations				231	
TOTAL	13 605		140	13 693	10 482
TOTAL FOR THE PORTFOLIO					
Voted	1 588 003	4 241	4 083	1 576 742	42 183
Permanent	1 772			1 460	
Not requiring appropriations				1 769	
TOTAL	**1 589 775**	**4 241**	**4 083**	**1 579 971**	**42 183** (1)

(1) Including 8 381 for 85 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program is geared to the municipalities from the standpoint of territorial organization, technical regulation, trusteeship and the allocation of contracts.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
829				
50				
879				

The objective of this program is to facilitate Québec citizens' access to adequate housing conditions taking into account their financial capability, the diversity of their needs and the economic and sociodemographic situation, promote the improvement of general housing conditions in Québec, and foster the development and recognition of Québec expertise in housing.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
	947	247 493		
		750		
	947	248 243		

This program makes it possible to inform tenants and landlords of their rights and obligations under a lease, establish a climate conducive to conciliation, and hand down decisions in the case of unresolved disputes.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
2 980				
231				
3 211				

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
16 544	947	1 515 108	1 960	
9	1 429	22		
1 769				
18 322	**2 376**	**1 515 130**	**1 960**	

AFFAIRES MUNICIPALES ET MÉTROPOLE

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	TRANSFER					
	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**GREATER MONTRÉAL PROMOTION AND DEVELOPMENT**					
1. Société du Palais des congrès de Montréal	5 300	5 700	1 049	4 200		16 249
2. Regional Activities of the Island of Montréal and of Laval					19 277	19 277
3. Assistance for the Development of Greater Montréal			11 364	10 853	38 320	60 537
4. Régie des installations olympiques (*)		6 500				6 500
TOTAL	5 300	12 200	12 413	15 053	57 597	102 563
PROGRAM 2	**WATER AND SEWER SYSTEMS, WATER TREATMENT AND INFRASTRUCTURES**					
1. Construction of Water and Sewer Systems			5 745	3 424	625	9 794
2. Québec Sewage Treatment Program			136 153	360 776		496 929
3. Infrastructures			60 049	27 976	118	88 143
TOTAL			201 947	392 176	743	594 866
PROGRAM 3	**COMPENSATION IN LIEU OF TAXES AND FINANCIAL ASSISTANCE TO MUNICIPALITIES**					
1. Compensation in lieu of Taxes on Government Buildings					17 812	17 812
2. Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks					254 263	254 263
3. Compensation in lieu of Taxes on Buildings of Governments of the Other Provinces, Foreign Governments and International Organizations					3 291	3 291
4. Municipal Development					8 556	8 556
5. Financial Support to Municipalities, Northern Villages and the Kativik Regional Government			218	69	28 975	29 262
Permanent					22	22
6. Financial Measures of the Fiscal Pact					254 809	254 809
TOTAL			218	69	567 728	568 015

AFFAIRES MUNICIPALES ET MÉTROPOLE

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 4	**GENERAL ADMINISTRATION**					
1. Administration					1 008	1 008
2. Management					435	435
TOTAL					1 443	1 443
PROGRAM 6	**HOUSING**					
1. Société d'habitation du Québec	17 665	7 212	34 937	37 693	149 986	247 493
2. Immobilière SHQ		750				750
TOTAL	17 665	7 962	34 937	37 693	149 986	248 243
TOTAL FOR THE PORTFOLIO	**22 965**	**20 162**	**249 515**	**444 991**	**777 497**	**1 515 130**

AFFAIRES MUNICIPALES ET MÉTROPOLE

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	ALLOCATION TO A SPECIAL FUND					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**GREATER MONTRÉAL PROMOTION AND DEVELOPMENT**					
2. Regional Activities of the Island of Montréal and of Laval					1 960	1 960
TOTAL					1 960	1 960
TOTAL FOR THE PORTFOLIO					**1 960**	**1 960**

AFFAIRES MUNICIPALES ET MÉTROPOLE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Greater Montréal Promotion and Development			
Regional Activities of the Island of Montréal and of Laval	19 277		
Conversion of the Olympic Stadium Tower			
Scientific Equipment - Société de gestion Marie-Victorin	20 673		
Greater Montréal Development Fund	39 865	743	
Régie des installations olympiques	6 500		
Société du Palais des congrès de Montréal	16 249		
Total for Program 1	102 564	743	
Program 2 - Water and Sewer Systems, Water Treatment and Infrastructures			
Improvement of Northern Municipalities' Infrastructures	10 218		
Québec Sewage Treatment	496 929		
Construction of Water and Sewer Systems	2 327	40	
Eaux vives du Québec	7 467		
Canada-Québec Infrastructures	76 805	12 446	
Northern Municipalities' Infrastructures	1 154		
Total for Program 2	594 900	12 486	
Program 3 - Compensation in lieu of Taxes and Financial Assistance to Municipalities			
Financial Compensation for Antipollution Equipment	4 582		
Compensation in lieu of Taxes on Government Buildings of Other Provinces, Foreign Governments and International Organizations	17 812		
Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	254 263		
Compensation in lieu of Taxes on Government Buildings	3 291		
Financing of Northern Municipal Services	6 241		
Financial Measures of the Fiscal Pact	254 811		
Financial Assistance Program for Regional County Municipalities	5 990		
Neutrality Program	2 730		
Municipal Consolidation	8 556		
Subsidy to the Kativik Regional Government	3 005		
Other	6 820		
Total for Program 3	568 101		
Program 4 - General Administration			
Other	1 464		
Program 6 - Housing			
Home Improvement Assistance	24 630	518	
Social Housing Assistance	197 987	110	
Société d'habitation du Québec - Operations	25 094		
Immobilière SHQ	750		
Total for Program 6	248 461	628	
Total Appropriations and Expenditures	**1 515 490**	**13 857**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
		19 055	222		19 277	16 078
						20 000
20 673					20 673	14 007
1 132	17 119	20 620		250	39 864	44 014
				6 500	6 500	42 676
				16 249	16 249	16 248
21 805	17 119	39 675	222	22 999	102 563	153 023
	10 218				10 218	10 044
	496 929				496 929	301 904
	2 287				2 327	3 477
	7 467				7 467	3 772
743	62 983	599			76 771	76 346
	1 154				1 154	
743	581 038	599			594 866	395 543
	4 582				4 582	4 498
	17 812				17 812	4 703
	254 263				254 263	244 251
	3 291				3 291	21 472
	6 241				6 241	6 158
	254 809				254 809	154 152
	5 990				5 990	5 990
	2 730				2 730	1 445
	8 556				8 556	11 341
	3 005				3 005	2 984
	6 460	276			6 736	1 614
	567 739	276			568 015	458 608
	229	1 214			1 443	1 237
		1 810	22 301		24 629	29 037
		105 590	92 287		197 987	264 248
				24 877	24 877	23 508
				750	750	937
		107 400	114 588	25 627	248 243	317 730
22 548	**1 166 125**	**149 164**	**114 810**	**48 626**	**1 515 130**	**1 326 141**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Duties and permits			
Motor vehicles			
Miscellaneous	40		37
Other			
Case studies	29		1 177
Application for authorization - agricultural zone	544		540
Grain marketing	189		182
Marketing	111		116
Slaughterhouses and plants	138		152
Inseminators	51		51
CPTAQ declaration	92		90
Commercial fishing	109		118
Preparation and canning	51		66
Tourist establishments	1 256		
Restaurant and food retail sector	7 000		8 933
Miscellaneous	75		78
	9 645		11 503
	9 685		11 540
Miscellaneous revenue			
Sales of goods and services			
Photocopies of documents	43		60
Farm produce	99		140
Dues - Monitoring of milk use	477		469
Technical assistance and support	90		62
Other assistance to farmers	839		883
Gains on sale immoveables	8		263
Gains on disposition of operations buildings	193		
Financing of certain activities in agriculture and fisheries sectors	5 000		5 000
Training, partnership and special events organization	3 377		3 154
Financing of Québec animal health improvement programs and Prime-Vert	23 800	(1)	
Miscellaneous	202		206
	34 128		10 237
Less: Amounts entered in specific purpose accounts			
Financing account for certain activities in the agriculture and fisheries sectors	5 000		5 000
Training, partnership and special events organization account	3 377		3 154
Account for the financing of Québec animal health improvement programs and Prime-Vert	23 800	(1)	
	1 951		2 083
Interest			
Loans to fishermen	98		120
Miscellaneous	38		1
	136		121
Fines and forfeitures			
Miscellaneous	1		

(1) The increase is due to a new agreement with La Financière agricole du Québec regarding Prime-Vert and Amélioration de la santé animale du Québec (ASAQ) program funding.

AGRICULTURE, PÊCHERIES ET ALIMENTATION
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	111	79
Prior years' subsidies	8 246	2 277
Surplus - Special funds and agencies		(605)
Miscellaneous	27	20
	8 384	1 771
	10 472	3 975
Total own-source revenue	20 157	15 515
Government of Canada transfers		
Other programs		
Crop insurance	858	
Third Summit of the Americas	52	10
Development of the agri-food industry		441
Crop insurance - Wildfowl plan	(186)	
Financing of agricultural risk management programs	166 156 (2)	
Canada-Québec Strategic Road Improvement Program		6
	166 880	457
Less: Amounts entered in specific purpose accounts		
Account related to the Third Summit of the Americas	52	10
Account related to the financing of agricultural risk management programs	166 156 (2)	
Development of the agri-food industry account		441
Canada-Québec Strategic Road Improvement Program account		6
Total Government of Canada transfers	672	
Total revenue	**20 829**	**15 515**

(2) The increase is due to the fact that this contribution was previously paid directly to the Régie des assurances agricoles du Québec.

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-12		**TRAINING, RESEARCH AND TECHNOLOGICAL DEVELOPMENT**			
1. Research and Technological Development	16 634		233	16 383	8 240
2. Bio-food Training	21 215	1	1 223	19 087	15 048
TOTAL	37 849	1	1 456	35 470	23 288
PROGRAM 2 Summary: page 1-12		**FINANCIÈRE AGRICOLE DU QUÉBEC**			
1. Financière agricole du Québec	305 000			305 000	
TOTAL	305 000			305 000	
PROGRAM 3 Summary: page 1-12		**ASSISTANCE FOR AGRI-FOOD BUSINESSES**			
1. Financial support	146 463			146 463	
2. Professional and Technical Support	41 285	2	556	40 167	32 946
TOTAL	187 748	2	556	186 630	32 946
PROGRAM 4 Summary: page 1-12		**REGULATORY SUPPORT**			
1. Product Quality Control	35 523		2 147	32 799	19 449
2. Régie des marchés agricoles et alimentaires du Québec	3 215		45	3 151	2 460
3. Commission de protection du territoire agricole du Québec	9 031		367	8 123	6 552
Not requiring appropriations				455	
TOTAL	47 769		2 559	44 528	28 461

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to develop the potential and improve technological performance relating to the production, processing and conservation of agri-food products in a way that respects the environment. Its objective is also to train competent people for agriculture.

852		7 291		
2 739		1 300		
3 591		8 591		

The objective of this program is to promote the profitability of farm operations by procuring adequate financing for them, to compensate for crop yield losses and to guarantee farm producers an annual income under certain conditions.

		305 000		
		305 000		

The objective of this program is to improve the competitiveness of businesses and promote the development of domestic and external markets.

		146 463		
7 221				
7 221		146 463		

The objective of this program is to provide consumers with quality products, promote the effective marketing of farm and food products and preserve arable land for agricultural use.

5 536		7 814		
691				
1 571				
455				
8 253		7 814		

(in thousands of dollars)

PROGRAM 5 — INTERNAL MANAGEMENT AND SUPPORT
Summary: page 1-12

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Administration	6 879		44	6 379	4 937
Permanent (1)	402			402	
2. Administrative Support	45 735		4 536	41 136	21 457
Permanent (2)	1 153			1 153	
Permanent (3)				(56)	
Permanent (4)				(266)	
Not requiring appropriations				7 634	
TOTAL	54 169		4 580	56 382	26 394

(1) Executive Power Act, (R.S.Q., c. E-18).
(2) Financial Administration Act, (R.S.Q., c. A-6.001).
(3) Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, (R.S.Q., c. M-14).
(4) Maritime Fisheries Credit Act, (R.S.Q., c. C-76).

PROGRAM 6 — FISHERIES AND AQUACULTURE DEVELOPMENT
Summary: page 1-12

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Planning and Research	11 411		852	10 447	4 551
2. Contribution to Fisheries, Aquaculture and Processing	14 133	1	105	12 827	1 947
TOTAL	25 544	1	957	23 274	6 498

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
Voted	656 524	4	10 108	641 962	117 587
Permanent	1 555			1 233	
Not requiring appropriations				8 089	
TOTAL	**658 079**	**4**	**10 108**	**651 284**	**117 587** (1)

(1) Including 10 896 for 120 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to plan, administer and coordinate the human, financial, material and information resources essential to the management of the Department's programs.

1 442				
402				
19 214	465			
	1 153			
	(56)			
	(266)			
7 634				
28 692	1 296			

The objective of this program is to orient the development of fisheries and aquaculture and to provide firms with financial assistance, services and support equipment likely to improve returns in this sector.

1 667		4 229		
949	1 201	8 730		
2 616	1 201	12 959		

41 882	1 666	480 827		
402	831			
8 089				
50 373	**2 497**	**480 827**		

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		**TRAINING, RESEARCH AND TECHNOLOGICAL DEVELOPMENT**				
1. Research and Technological Development					7 291	7 291
2. Bio-food Training					1 300	1 300
TOTAL					8 591	8 591
PROGRAM 2		**FINANCIÈRE AGRICOLE DU QUÉBEC**				
1. Financière agricole du Québec	35 826	11 000	7 858		250 316	305 000
TOTAL	35 826	11 000	7 858		250 316	305 000
PROGRAM 3		**ASSISTANCE FOR AGRI-FOOD BUSINESSES**				
1. Financial support			34 573		111 890	146 463
TOTAL			34 573		111 890	146 463
PROGRAM 4		**REGULATORY SUPPORT**				
1. Product Quality Control					7 814	7 814
TOTAL					7 814	7 814
PROGRAM 6		**FISHERIES AND AQUACULTURE DEVELOPMENT**				
1. Planning and Research					4 229	4 229
2. Contribution to Fisheries, Aquaculture and Processing			2 136		6 594	8 730
TOTAL			2 136		10 823	12 959
TOTAL FOR THE PORTFOLIO	**35 826**	**11 000**	**44 567**		**389 434**	**480 827**

AGRICULTURE, PÊCHERIES ET ALIMENTATION
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Training, Rechearch and Technological Development			
Training of Farm Operators	875		
Research Organizations	4 506		
University Research	2 785		
Other	435		
Total for Program 1	8 601		
Program 2 - Financière agricole du Québec			
Financière agricole du Québec	305 000	258 174	
Program 3 - Assistance for Agri-food Businesses			
Regional Development Assistance	13 748	12 791	
Agricultural Associations and Organizations	2 821		
Prime-Vert	36 513	36 290	
Dairy Herd Analysis Program	1 500	1 500	
Bio-food Sector: Business Management and Development of New Products	2 129	552	
Veterinary Services	12 324	12 324	
Municipal and School Taxes: Partial Refund	75 000	75 000	
Other	2 429	2 201	
Total for Program 3	146 464	140 658	
Program 4 - Regulatory Support			
Food quality and safety	7 844		
Program 6 - Fisheries and Aquaculture Development			
Financial Assistance for the Fishing Fleet	3 905	3 878	
Fisheries Sector Associations	788		
Maritime Fisheries: Consolidation and Development of Businesses	4 037	3 709	
Financial Support for Research and Development	4 229	330	
Total for Program 6	12 959	7 917	
Total Appropriations and Expenditures	**480 868**	**406 749**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
875					875	865
		4 506			4 506	2 573
2 217		511		57	2 785	3 210
53		372			425	374
3 145		5 389		57	8 591	7 022
				46 826	305 000	357 244
		957			13 748	9 155
		2 821			2 821	2 579
		222			36 512	72 382
					1 500	1 500
		1 577			2 129	5 019
					12 324	14 184
					75 000	65 875
		228			2 429	3 376
		5 805			146 463	174 070
	5 424	2 390			7 814	4 454
		27			3 905	1 722
		788			788	1 599
		328			4 037	3 102
90		3 809			4 229	1 687
90		4 952			12 959	8 110
3 235	**5 424**	**18 536**		**46 883**	**480 827**	**550 900**

CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Miscellaneous revenue		
Sales of goods and services		
Insurance schemes - independent organizations and special funds	2 967	3 452
Miscellaneous	1	1
	2 968	3 453
Interest		
Accounts receivable	3 190	
Recoveries		
Prior years' expenditures	451	338
	6 609	3 791
Total own-source revenue	6 609	3 791
Total revenue	**6 609**	**3 791**

CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAM 1
Summary: page 1-20

SECRETARIAT OF THE CONSEIL DU TRÉSOR

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Secretariat of the Conseil du trésor	49 979	4		48 293	33 207
Permanent (1)	10			10	
Not requiring appropriations				141	
TOTAL	49 989	4		48 444	33 207

(1) Executive Power Act., (R.S.Q., c. E-18).

PROGRAM 2
Summary: page 1-20

GOVERNMENT OPERATIONS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Support for the Development of Employability	2 854			2 854	2 676
2. Coordination and Support of Resources Management	7 317	1		7 316	3 512
3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of projects pertaining to the government information highway					
4. Employer Contributions of the Government	78 766			78 766	78 766
5. Fund relating to the Ice Storm	7 464			7 464	
6. Disaster Assistance Fund for Certain Areas	6 011			6 011	
TOTAL	102 412	1		102 411	84 954

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program includes appropriations aimed at establishing general human resource management policies, ensuring prescriptive and regulatory monitoring with respect to the procurement of goods and services, ensuring the implementation of the government information highway, determining the allocation of human, financial, physical and information resources in keeping with government priorities, and making sure that government departments and agencies make efficient use of them in carrying out their programs. The program also encompasses appropriations earmarked for delivering various services to government departments and agencies.

13 192		228	1 666	
10				
141				
13 343		228	1 666	

This program encompasses appropriations pertaining to functions within the government related to the development of employability and the coordination of and support for resource management, especially human resources. Moreover, the program is providing funds for reconstruction programs in the regions affected by the January 1998 ice storm and the July 1996 floods. Funds are also provided to increase the appropriation of any government department or agency to support the realization of projects aimed at implementing the government information highway.

49		129		
3 804				
			7 464	
			6 011	
3 853		129	13 475	

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-20	**COMMISSION DE LA FONCTION PUBLIQUE**				
1. Commission de la fonction publique	2 539		51	2 268	1 889
Not requiring appropriations				19	
TOTAL	2 539		51	2 287	1 889
PROGRAM 4 Summary: page 1-20	**RETIREMENT AND INSURANCE PLANS**				
1. Civil Service Superannuation Plan					
Permanent (1)	37 169			33 009	33 009
2. Pension Plan of Certain Teachers					
Permanent (2)	17 393			15 343	
3. Government and Public Employees Retirement Plan					
Permanent (3)	201 432			138 161	138 161
Permanent (4)	60 262			60 262	60 262
4. Group Life Insurance for Public Employees	4 362			2 426	764
Permanent (5)	12			12	12
5. Pension Plan of Peace Officers in Correctional Services					
Permanent (6)	6 904			6 904	6 904
6. Pension Plan of the Judges					
Permanent (7)	37 955			37 955	37 955
7. Superannuation Plan of the Members of the Sûreté du Québec					
Permanent (8)	18 243			17 803	17 803
TOTAL	383 732			311 875	294 870

(1) Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12).
(2) Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1).
(3) Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).
(4) Act respecting the Pension Plan of Management Personnel, (2001, c. 31).
(5) Act granting a pension to the widow of Mr. Pierre Laporte, (S.Q., 1970, c. 6).
(6) Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2).
(7) Courts of Justice Act, (R.S.Q., c. T-16).
(8) Police Act, (R.S.Q., c. P-13).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program combines the expenditures of the Commission whose chief mission is to intervene regarding appeals lodged by public servants, to make sure the decisions affecting them are impartial and equitable, to enforce the laws and regulations related to recruitment and promotion, to rule on applications for certification of assessment methods, to produce studies, submit reports to the authorities and advise the Conseil du trésor when it decides to remove a job or a category of jobs from the provisions of the Public Service Act.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
379				
19				
398				

This program provides government contributions to certain pension and insurance plans.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		15 343		
		1 662		
		17 005		

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 5 Summary: page 1-20		**CONTINGENCY FUND**			
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for programs of departments and agencies on condition that the amount added does not exceed 25% of the increased appropriation	10 420				
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation associated with remuneration	100				
3. Provision to provide, with the approval of the Conseil du trésor, for the temporary liquidity needs of departments and agencies on condition that the amount thus added be reimbursed from their envelope of appropriations before the end of the 2001-2002 fiscal year					
4. Provision to reallocate, with the approval of the Conseil du trésor, any portion of the appropriation applicable to activities that are to be transferred from one portfolio to another in the wake of the government reorganization announced on March 8, 2001	100				
TOTAL	10 620				
TOTAL FOR THE PORTFOLIO					
Voted	169 912	5	51	155 398	120 814
Permanent	379 380			309 459	294 106
Not requiring appropriations				160	
TOTAL	**549 292**	**5**	**51**	**465 017**	**414 920** (1)

(1) Including 6 577 for 69 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program provides for unplanned expenditures that may arise during administration of government programs. It also provides for any temporary lack of liquidity of departments and agencies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
17 424		2 019	15 141	
10		15 343		
160				
17 594		**17 362**	**15 141**	

CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		**SECRETARIAT OF THE CONSEIL DU TRÉSOR**				
1. Secretariat of the Conseil du trésor					228	228
TOTAL					228	228
PROGRAM 2		**GOVERNMENT OPERATIONS**				
1. Support for the Development of Employability	129					129
TOTAL	129					129
PROGRAM 4		**RETIREMENT AND INSURANCE PLANS**				
2. Pension Plan of Certain Teachers Permanent	15 343					15 343
4. Group Life Insurance for Public Employees	1 662					1 662
TOTAL	17 005					17 005
TOTAL FOR THE PORTFOLIO	**17 134**				**228**	**17 362**

CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND
BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	ALLOCATION TO A SPECIAL FUND Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**SECRETARIAT OF THE CONSEIL DU TRÉSOR**					
1. Secretariat of the Conseil du trésor	28	7	1 552	79		1 666
TOTAL	28	7	1 552	79		1 666
PROGRAM 2	**GOVERNMENT OPERATIONS**					
5. Fund relating to the Ice Storm		2 964			4 500	7 464
6. Disaster Assistance Fund for Certain Areas		6 011				6 011
TOTAL		8 975			4 500	13 475
TOTAL FOR THE PORTFOLIO	**28**	**8 982**	**1 552**	**79**	**4 500**	**15 141**

CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Secretariat of the Conseil du trésor			
Other	228		
Program 2 - Government Operations			
Employability development support	129		22
Program 4 - Retirement and Insurance Plans			
Public Employees Group Life Insurance Plan	3 293		1 212
Pension Plan of Certain Teachers	17 393		
Total for Program 4	20 686		1 212
Total Appropriations and Expenditures	**21 043**		**1 234**

ENTER - Enterprises
EDUC - School boards and educational institutions

MUNI - Municipalities
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
		228			228	1 043
11				96	129	
450					1 662	1 975
15 343					15 343	13 142
15 793					17 005	15 117
15 804		**228**		**96**	**17 362**	**16 160**

CONSEIL EXÉCUTIF
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Miscellaneous revenue		
Sales of goods and services		
Miscellaneous	1	6
Recoveries		
Miscellaneous	16	31
	17	37
Total own-source revenue	17	37
Total revenue	**17**	**37**

CONSEIL EXÉCUTIF

BREAKDOWN OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-22		**LIEUTENANT-GOVERNOR'S OFFICE**			
1 Lieutenant-Governor's Office	1 174		32	1 141	473
TOTAL	1 174		32	1 141	473

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-22		**SUPPORT SERVICES FOR THE PRIME MINISTER AND THE CONSEIL EXÉCUTIF**			
1. Office of the Prime Minister	4 408			4 405	3 173
Permanent (1)	560			560	
2. Secrétariat général and Greffe of the Conseil exécutif	13 643	1		13 516	10 437
3. Direction générale de l'administration	13 861	3	1 077	12 779	5 804
Not requiring appropriations				669	
4. Indemnities for the Executive Permanent (1)	1 422			1 422	1 422
5. Commission de la capitale nationale du Québec (*)					
6. Support for the Development of Québec's Capital City Region (*)	889		14	875	565
7. Office of the Minister for the Capitale-Nationale Region (*)	527		16	495	330
Permanent (1)	29			29	
TOTAL	35 339	4	1 107	34 750	21 731

(1) Executive Power Act, (R.S.Q., c. E-18).

(*) Since June 27, 2001, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 788-2001, development of the National Capital region falls to the Minister responsible for the Capitale-Nationale region.

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-22		**CANADIAN INTERGOVERNMENTAL AFFAIRS**			
1. Office of the Minister responsible for Canadian Intergovernmental Affairs	570	1	41	504	301
Permanent (1)	89			89	
Not requiring appropriations				13	
2. Secrétariat aux affaires intergouvernementales canadiennes	5 831	4	452	5 280	3 603
Not requiring appropriations				130	
3. Representation of Québec in Canada	1 965			1 965	1 129
4. Intergovernmental and Francophone Co-operation	2 032			2 032	
5. Bureau des études	497			497	
TOTAL	10 984	5	493	10 510	5 033

(1) Executive Power Act, (R.S.Q., c. E-18).

The objective of this program is to enable the Lieutenant-Governor to assume the responsibilities vested in her by law.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
668				
668				

The objective of this program is to provide the Prime Minister, the Conseil exécutif and its committees with the human and technical resources needed to perform their duties.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
788		444		
560				
2 596		483		
6 975				
669				
310				
105		60		
29				
12 032		987		

The objective of this program is to ensure coordination of the relations of the government of Québec with the federal government and with the governments of the other provinces of Canada.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
155		48		
89				
13				
1 677				
130				
836				
88		1 944		
497				
3 485		1 992		

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-22		**NATIVE AFFAIRS**			
1. Secrétariat aux affaires autochtones	22 253		18	18 795	2 617
Permanent (1)	3			3	
Not requiring appropriations				55	
TOTAL	22 256		18	18 853	2 617
(1) Executive Power Act, (R.S.Q., c. E-18).					
PROGRAM 5 Summary: page 1-22		**YOUTH**			
1. Secrétariat à la jeunesse	8 635		19	8 348	1 572
Not requiring appropriations				18	
2. Conseil permanent de la jeunesse	713		9	678	404
TOTAL	9 348		28	9 044	1 976
TOTAL FOR THE PORTFOLIO					
Voted	76 998	9	1 678	71 310	30 408
Permanent	2 103			2 103	1 422
Not requiring appropriations				885	
TOTAL	**79 101**	**9**	**1 678**	**74 298**	**31 830** (1)

(1) Including 7 589 for 64 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to ensure the coordination and development of government policies and activities regarding native affairs.

1 612		14 566		
3				
55				
1 670		14 566		

The objective of this program is to assure the coherence of policies and initiatives concerning youth and to follow up on commitments made at the Sommet du Québec et de la jeunesse as well as those made concerning the social economy at the Summit Conference on the Economy and Employment.

977		5 799		
18				
274				
1 269		5 799		

17 558		23 344		
681				
885				
19 124		**23 344**		

CONSEIL EXÉCUTIF

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 2	**SUPPORT SERVICES FOR THE PRIME MINISTER AND THE CONSEIL EXÉCUTIF**					
1. Office of the Prime Minister					444	444
2. Secrétariat général and Greffe of the Conseil exécutif					483	483
7. Office of the Minister for the Capitale-Nationale Region					60	60
TOTAL					987	987
PROGRAM 3	**CANADIAN INTERGOVERNMENTAL AFFAIRS**					
1. Office of the Minister responsible for Canadian Intergovernmental Affairs					48	48
4. Intergovernmental and Francophone Co-operation					1 944	1 944
TOTAL					1 992	1 992
PROGRAM 4	**NATIVE AFFAIRS**					
1. Secrétariat aux affaires autochtones					14 566	14 566
TOTAL					14 566	14 566
PROGRAM 5	**YOUTH**					
1. Secrétariat à la jeunesse					5 799	5 799
TOTAL					5 799	5 799
TOTAL FOR THE PORTFOLIO					**23 344**	**23 344**

CONSEIL EXÉCUTIF
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Support Services for the Prime Minister and the Conseil exécutif			
Governmental Mission at the ÉNAP	175		
Other	829		
Total for Program 2	1 004		
Program 3 - Canadian Intergovernmental Affairs			
Intergovernmental Co-operation Activities	418		
Francophone Organizations Outside Québec	1 526		
Other	73		
Total for Program 3	2 017		
Program 4 - Native Affairs			
Agreement with the Cree Nation	935		
Native Development Fund	15 855	352	
Native Organizations	1 210	3	100
Total for Program 4	18 000	355	100
Program 5 - Youth			
Regional youth forums	875		
Support for the Operation of the «Chantier de l'économie sociale» Agency	269		
Other	4 776		200
Total for Program 5	5 920		200
Total Appropriations and Expenditures	**26 941**	**355**	**300**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
175					175	200
46	5	749	12		812	1 082
221	5	749	12		987	1 282
97		179	11	131	418	326
38		1 488			1 526	1 088
4		43	1		48	72
139		1 710	12	131	1 992	1 486
		935			935	
		12 190			12 542	10 814
89	5	872	10	10	1 089	1 145
89	5	13 997	10	10	14 566	11 959
		875			875	875
		269			269	365
5		4 450			4 655	894
5		5 594			5 799	2 134
454	**10**	**22 050**	**34**	**141**	**23 344**	**16 861**

CULTURE ET COMMUNICATIONS
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Duties and permits			
Other			
Royalty payments		(1)	125
Review of films and licence applications		(1)	1 643
Distribution and projection - Films and video materials		(1)	5 033
			6 801
Miscellaneous revenue			
Sales of goods and services			
Photocopies of documents	28		51
Courses	346		475
Storage of documents	325		334
Technical assistance and support	148		167
Training, partnership and special events organization	116		166
Application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	89		80
Application of the Bill & Melinda Gates Foundation subsidy program		(2)	8 076
Financing of independent service units	515		412
Miscellaneous	89		66
	1 656		9 827
Less: Amounts entered in specific purpose accounts			
Training, partnership and special events organization account	116		166
Account for the application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	89		80
Account for the application of the Bill & Melinda Gates Foundation subsidy program		(2)	8 076
Financing account for independent service units	515		412
	936		1 093
Interest			
Miscellaneous	1		
Fines and forfeitures			
Miscellaneous	1		2
Recoveries			
Prior years' expenditures	787		44
Prior years' subsidies	127		120
	914		164
	1 852		1 259
Total own-source revenue	1 852		8 060
Total revenue	**1 852**		**8 060**

(1) These decreases are due to the fact that the Régie du cinéma became a non-budgetary agency on February 1, 2001

(2) The revenue results from an agreement, for 2000-2001, to promote public computer and Internet access

CULTURE ET COMMUNICATIONS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAM 1
Summary: page 1-10

INTERNAL MANAGEMENT, NATIONAL INSTITUTIONS AND COMMISSION DES BIENS CULTURELS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Internal Management and Support	42 318	3	1 148	41 167	27 883
Permanent (1)	10			10	
Not requiring appropriations				1 304	
2. Archives nationales du Québec	14 660		1 663	12 997	5 223
3. Centre de conservation du Québec	2 200	1	108	2 090	1 191
4. Conservatoire de musique et d'art dramatique du Québec	17 681	3	678	16 999	11 087
5. Commission des biens culturels du Québec	436		4	432	257
TOTAL	77 305	7	3 601	74 999	45 641

(1) Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 2
Summary: page 1-10

SUPPORT FOR CULTURE, COMMUNICATIONS AND GOVERNMENT CORPORATIONS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Cultural Action and Communications	129 301			129 301	
2. National Museums	62 492			62 492	
3. Société de la Place des Arts de Montréal and Société du Grand Théâtre de Québec	20 573			20 573	
Permanent (1)	2 113			2 113	
4. Société de développement des entreprises culturelles	43 047			43 046	
5. Commission de reconnaissance des associations d'artistes et des associations de producteurs	530			530	
6. Société de télédiffusion du Québec	59 655			59 655	
7. Conseil des arts et des lettres du Québec	57 858			57 858	
8. Grande bibliothèque du Québec	6 077			6 077	
9. Bibliothèque nationale du Québec	10 689			10 689	
TOTAL	392 335			392 334	

(1) Act respecting the Société de la Place des Arts de Montréal, (R.S.Q., c. S-11.03).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to develop a comprehensive view of the cultural and communications activities in Québec and to formulate and manage policies, orientations and programs in matters of culture and communications. It also seeks to ensure management support services. This program also aims to promote the protection and enhancement of Québec's archival heritage, ensure the restoration of cultural property, and provide expertise and promote awareness in this regard. The objective is also to promote the teaching of performing arts through a network of conservatories. Lastly, through the Commission des biens culturels, this program provides expertise that fosters the protection and enhancement of Québec's heritage.

13 284				
10				
1 304				
7 774				
899				
5 912				
175				
29 358				

This program is intended to ensure support for culture and communications by offering financial assistance to various interveners and partners, agencies, institutions, municipalities and enterprises; support the realization of projects aimed at implementing the policy respecting the information highway; promote and preserve Québec and international art, history and various components of society and ensure Québec's presence in international museum networks; make available to artists and promoters major performance facilities; foster the development of cultural and communications enterprises; ensure recognition of artists' and producers' associations and oversee labour relations in the sectors concerned; offer educational and cultural television programming; and support, throughout Québec, creativity, skills upgrading and experimentation and artistic production throughout Québec and foster its extension; offer democratic access to culture and knowledge by working with libraries and Québec documentary institutions.

		129 301		
		62 492		
		20 573		
		2 113		
	796	42 250		
		530		
		59 655		
		57 858		
		6 077		
		10 689		
	796	391 538		

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-10		**CHARTER OF THE FRENCH LANGUAGE**			
1. Language Policy Coordination	2 133			1 939	890
Not requiring appropriations				17	
2. Office de la langue française	17 206		374	16 832	12 442
Not requiring appropriations				387	
3. Conseil de la langue française	2 020		23	1 983	1 049
Not requiring appropriations				25	
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation to undertake activities to promote the French language					
5. Commission de protection de la langue française	1 735	3	20	1 680	1 275
Not requiring appropriations				37	
TOTAL	23 094	3	417	22 900	15 656
TOTAL FOR THE PORTFOLIO					
Voted	490 611	10	4 018	486 340	61 297
Permanent	2 123			2 123	
Not requiring appropriations				1 770	
TOTAL	**492 734**	**10**	**4 018**	**490 233**	**61 297** (1)

(1) Including 6 790 for 74 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program ensures the dissemination, development, quality, respect and promotion of French in all industries and the coordination and development of policies and government activities related to language issues.

595		454		
17				
4 146		244		
387				
924		10		
25				
405				
37				
6 536		708		
34 114	796	390 133		
10		2 113		
1 770				
35 894	**796**	**392 246**		

CULTURE ET COMMUNICATIONS

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	 Operating	 Capital	 Interest	 Support	 Total
PROGRAM 2		**SUPPORT FOR CULTURE, COMMUNICATIONS AND GOVERNMENT CORPORATIONS**				
1. Cultural Action and Communications		1 000	25 080	22 783	80 438	129 301
2. National Museums	14 961	27 412	7 709	7 797	4 613	62 492
3. Société de la Place des Arts de Montréal and Société du Grand Théâtre de Québec	2 371	4 000	5 459	8 743		20 573
Permanent			1 582	531		2 113
4. Société de développement des entreprises culturelles	1 228	2 202	753	1 161	36 906	42 250
5. Commission de reconnaissance des associations d'artistes et des associations de producteurs	407	123				530
6. Société de télédiffusion du Québec	34 312	21 305	2 770	1 268		59 655
7. Conseil des arts et des lettres du Québec	3 966	1 042			52 850	57 858
8. Grande bibliothèque du Québec	1 582	4 495				6 077
9. Bibliothèque nationale du Québec	5 437	3 484	788	980		10 689
TOTAL	64 264	65 063	44 141	43 263	174 807	391 538
PROGRAM 3		**CHARTER OF THE FRENCH LANGUAGE**				
1. Language Policy Coordination					454	454
2. Office de la langue française					244	244
3. Conseil de la langue française					10	10
TOTAL					708	708
TOTAL FOR THE PORTFOLIO	**64 264**	**65 063**	**44 141**	**43 263**	**175 515**	**392 246**

CULTURE ET COMMUNICATIONS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Support for Culture, Communications and Government Corporations			
Assistance for Museum Institutions	21 078		
Information Highway	6 413	504	
Bibliothèque nationale du Québec	10 689		
Commission de reconnaissance des associations d'artistes et des associations de producteurs	530		
Regional and Local Co-operation	6 096	49	30
Conseil des arts et des lettres du Québec - operation	5 008		
International Co-operation and Development	3 459	214	
Scientific and Technical Culture, Scientific and Cultural Recreation	3 365	248	
Development of Communications	2 987	71	
Distribution of the Arts	4 772	314	
Major Events and National Participants	3 812		
Professional Training and Manpower Development	6 061		
Grande bibliothèque du Québec	6 077		
Reading and Books	14 059		
Musée d'Art contemporain de Montréal	8 276		
Musée de la Civilisation	21 353		
Montréal Museum of Fine Arts	17 692		
Musée du Québec	15 171		
Assistance Programs for the Arts and Letters Administered by the Conseil des arts et des lettres du Québec	52 850		
Support Programs for Cultural Enterprises in the Fields of Books, Recording and Performance; Administered by the Société de développement des entreprises culturelles	19 928	19 928	
Awareness and Training for Youth	5 196	30	
Société de développement des entreprises culturelles - operations	5 344		
Société de la Place des Arts de Montréal	18 071		
Société de télédiffusion du Québec (Télé-Québec)	59 655		
Société du Grand Théâtre de Québec	4 615		
Support for Heritage Development	4 406	16	
Support for Cultural Facilities	43 218	204	110
Support and Promotion of Film and Television Production, Administered by the Société de développement des entreprises culturelles	16 978	16 978	
Other	4 380	383	1
Total for Program 2	391 539	38 939	141
Program 3 - Charter of the French Language			
French Language Promotion and Broadcasting	701		
Other	10		
Total for Program 3	711		
Total Appropriations and Expenditures	**392 250**	**38 939**	**141**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
24	1 507	19 086		460	21 077	24 559
937	91	4 742		139	6 413	8 706
				10 689	10 689	11 841
				530	530	466
328	2 001	3 688			6 096	5 413
				5 008	5 008	5 716
11	6	2 002	44	1 182	3 459	2 299
121		2 984	12		3 365	3 704
	175	2 741			2 987	3 357
	661	3 797			4 772	4 801
	70	3 742			3 812	2 972
		6 061			6 061	4 914
				6 077	6 077	3 584
	8 140	5 919			14 059	29 439
				8 276	8 276	9 389
				21 353	21 353	23 883
		17 692			17 692	21 026
	4 613			10 558	15 171	17 754
			43 866	8 984	52 850	56 918
					19 928	17 144
1 332	63	3 771			5 196	4 826
				5 344	5 344	5 594
				18 071	18 071	19 938
				59 655	59 655	60 086
				4 615	4 615	4 643
131	2 710	1 301	248		4 406	10 560
862	18 653	23 389			43 218	61 765
					16 978	16 537
320	315	2 596	737	28	4 380	2 233
4 066	39 005	103 511	44 907	160 969	391 538	444 067
187		481	30		698	722
			10		10	
187		481	40		708	722
4 253	**39 005**	**103 992**	**44 947**	**160 969**	**392 246**	**444 789**

ÉDUCATION

Breakdown of revenue by category, subcategory and sub-subcategory

Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Miscellaneous revenue		
Sales of goods and services		
Recoveries from third parties	3 450	3 171
Training partnership and special events organization	209	299
Financing of certain leisure and sports sector organizations, projects and activities	(204)	
Miscellaneous	5	3
	3 460	3 473
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	209	299
Account for the financing of certain leisure and sports sector organizations, projects and activities	(204)	
	3 455	3 174
Interest		
Student loans	21 515	19 022
Recoveries		
Prior years' expenditures	570	467
Prior years' subsidies	1 210	569
Amounts paid out as indemnities	703	20
Scholarships	17 985	21 157
	20 468	22 213
	45 438	44 409
Total own-source revenue	45 438	44 409
Government of Canada transfers		
Other programs		
Teaching of Native children	89 575	77 933
Basic Literacy Program	2 649	4 824
Reception and settlement of refugees from Kosovo	388	
Instruction in the language of the minority and second language instruction	12 444	8 388
Training in federal penitentiaries	4 351	4 054
Financing of millennium scholarships	75 747	80 260
	185 154	175 459
Less: Amounts entered in specific purpose accounts		
Basic Literacy Program account	2 649	4 824
Account for the reception and settlement of refugees from Kosovo	388	
Instruction in the language of the minority and second language instruction account	12 444	8 388
Training in federal penitentiaries account	4 351	4 054
Account for the financing of millennium scholarships	75 747	80 260
Total Government of Canada transfers	89 575	77 933
Total revenue	**135 013**	**122 342**

ÉDUCATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAM 1 — **ADMINISTRATION AND CONSULTING**

Summary: page 1-10

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administration	14 516	1	105	14 376	7 130
Permanent (1)	136			136	
Not requiring appropriations				148	
2. Management Services	32 523		1 033	31 371	12 392
Not requiring appropriations				357	
3. Administration of Pre-school, Primary and Secondary Education	29 047		447	28 304	23 351
Not requiring appropriations				539	
4. Higher Education Administration	7 913		73	7 827	7 150
Not requiring appropriations				109	
5. Administration of Vocational and Technical Training	5 500		81	5 410	4 944
Not requiring appropriations				77	
6. Planning, Research and Information Technology	26 307	1	4 993	19 315	11 314
Not requiring appropriations				1 909	
7. Conseil supérieur de l'éducation	2 222		48	2 136	1 570
Not requiring appropriations				11	
8. Commission d'évaluation de l'enseignement collégial	1 882		31	1 782	1 195
Not requiring appropriations				42	
TOTAL	120 046	2	6 811	113 849	69 046

(1) Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 2 — **TOURISM AND HOTEL INDUSTRY TRAINING**

Summary: page 1-10

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Institut de tourisme et d'hôtellerie du Québec	16 106			15 884	
TOTAL	16 106			15 884	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to administer all programs of the Department, except for financial assistance for education. It also supports the activities of the education networks by providing the services necessary to carry out their mandates. This program also assures the operation of consulting and evaluation agencies in the education domain.

4 671		2 575		
136				
148				
18 979				
357				
4 614		339		
539				
677				
109				
466				
77				
8 001				
1 909				
566				
11				
587				
42				
41 889		2 914		

The objective of this program is to provide vocational and technical training activities in the hotel, restaurant and tourism fields. It also supports research and provides technical assistance and services in these fields.

		15 884		
		15 884		

(in thousands of dollars)

PROGRAM 3
Summary: page 1-10

FINANCIAL ASSISTANCE FOR EDUCATION

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Scholarships Provided with Loans	180 688			180 427	
2. Interest and Bank Repayments	252 457	122 285		25 707	
Permanent (1)	63 496			63 496	
3. Other Scholarships	7 520			6 586	
4. Administration of Financial Assistance for Education	23 616		6 072	15 431	11 881
Not requiring appropriations				647	
TOTAL	527 777	122 285	6 072	292 294	11 881

(1) Financial Administration Act, (R.S.Q., c. A-6.001)

PROGRAM 4
Summary: page 1-10

PRE-SCHOOL, PRIMARY AND SECONDARY EDUCATION

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. School Boards	5 070 821			5 070 821	
2. Special Status School Boards	148 793			148 793	
3. Debt Service of School Boards	509 312			509 312	
4. Private Education	307 134			307 134	
5. Support for Education Partners	50 712			50 711	
6. School Transportation Assistance	395 281			395 281	
TOTAL	6 482 053			6 482 052	

PROGRAM 5
Summary: page 1-10

HIGHER EDUCATION

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. CEGEPs	1 143 775			1 140 401	
2. Universities	1 456 926			1 452 171	
3. Private College Education	77 175			73 588	
4. Debt Service of CEGEPs	196 393			178 282	
5. Debt Service of Universities	253 128			226 897	
6. Support for Education Partners	6 775			6 775	
TOTAL	3 134 172			3 078 114	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program promotes access to post-secondary studies and to vocational training at the high school level by providing financial support to students in need.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		180 427		
	(22 344)	48 051		
	63 496			
		6 586		
3 550				
647				
4 197	41 152	235 064		

The objective of this program is to make education and educational support services available to pupils at these levels by providing school boards, private institutions and various agencies with the necessary financial resources for their operation and development. It also includes the financial resources allocated to school transportation.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		5 070 821		
		148 793		
		509 312		
		307 134		
		50 711		
		395 281		
		6 482 052		

This program gives post-secondary students access to educational services and teaching support by providing funding for the activities of public and private institutions. This program also provides funding to support university research.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		1 140 401		
		1 452 171		
		73 588		
		178 282		
		226 897		
		6 775		
		3 078 114		

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 6 Summary: page 1-10		**RETIREMENT PLANS**			
1 Teachers Pension Plan					
Permanent (1)	109 568			109 568	
2 Government and Public Employees Retirement Plan					
Permanent (2)	429 101			410 519	
Permanent (3)	46 393			46 393	
TOTAL	585 062			566 480	

(1) Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11).

(2) Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).

(3) Act respecting the Pension Plan of Management Personnel, (2001, c. 31).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	10 216 522	122 287	12 883	9 914 722	80 927
Permanent	648 694			630 112	
Not requiring appropriations				3 839	
TOTAL	**10 865 216**	**122 287**	**12 883**	**10 548 673**	**80 927** (1)

(1) Including 8 558 for 97 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program provides government contributions to the Teachers Pension Plan and to the Government and Public Employees Retirement Plan applicable to employees in the education networks.

		109 568		
		410 519		
		46 393		
		566 480		

42 111	(22 344)	9 814 028		
136	63 496	566 480		
3 839				
46 086	**41 152**	**10 380 508**		

ÉDUCATION

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**ADMINISTRATION AND CONSULTING**					
1. Administration					2 575	2 575
3. Administration of Pre-school, Primary and Secondary Education					339	339
TOTAL					2 914	2 914
PROGRAM 2	**TOURISM AND HOTEL INDUSTRY TRAINING**					
1. Institut de tourisme et d'hôtellerie du Québec	11 785	2 077	2 022			15 884
TOTAL	11 785	2 077	2 022			15 884
PROGRAM 3	**FINANCIAL ASSISTANCE FOR EDUCATION**					
1. Scholarships Provided with Loans					180 427	180 427
2. Interest and Bank Repayments					48 051	48 051
3. Other Scholarships					6 586	6 586
TOTAL					235 064	235 064
PROGRAM 4	**PRE-SCHOOL, PRIMARY AND SECONDARY EDUCATION**					
1. School Boards	4 766 726	304 095				5 070 821
2. Special Status School Boards	85 129	63 664				148 793
3. Debt Service of School Boards			191 853	317 459		509 312
4. Private Education	276 128	19 954	11 052			307 134
5. Support for Education Partners					50 711	50 711
6. School Transportation Assistance					395 281	395 281
TOTAL	5 127 983	387 713	202 905	317 459	445 992	6 482 052

ÉDUCATION

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY (cont'd)

Fiscal year ended March 31, 2002
(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 5		**HIGHER EDUCATION**				
1. CEGEPs	913 845	226 556				1 140 401
2. Universities	1 120 778	331 393				1 452 171
3. Private College Education	46 370	25 011	2 207			73 588
4. Debt Service of CEGEPs			70 077	108 205		178 282
5. Debt Service of Universities			74 146	152 751		226 897
6. Support for Education Partners					6 775	6 775
TOTAL	2 080 993	582 960	146 430	260 956	6 775	3 078 114
PROGRAM 6		**RETIREMENT PLANS**				
1. Teachers Pension Plan Permanent	109 568					109 568
2. Government and Public Employees Retirement Plan Permanent	456 912					456 912
TOTAL	566 480					566 480
TOTAL FOR THE PORTFOLIO	**7 787 241**	**972 750**	**351 357**	**578 415**	**690 745**	**10 380 508**

ÉDUCATION
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Administration and Consulting			
Other	2 931		
Program 2 - Tourism and Hotel Industry Training			
Institut de tourisme et d'hôtellerie du Québec	16 106		
Program 3 - Financial Assistance for Education			
Grants Following Loans	180 688		
Bank Interest and Reimbursement	74 141		
Other Grants	7 520		
Total for Program 3	262 349		
Program 4 - Pre-school, Primary and Secondary Education			
Employer Negotiating Committees	6 748		
Popular Education	19 834		
Operations			
Pre-school Education and Public Primary and Secondary Instruction	5 219 614		
Private Primary and Secondary Education	307 134		
Investment in Special Status School Boards			
Debt Service			
Public Primary and Secondary Education	509 312		
School Transportation	395 281		
Other	24 130		
Total for Program 4	6 482 053		
Program 5 - Higher Education			
Operations			
Private College Education	77 175		
Public College Education	1 143 775		
University Teaching and Research	1 456 926		
Debt Service			
Public College Education	196 393		
University Education	253 128		
Other	6 775		
Total for Program 5	3 134 172		
Program 6 - Retirement Plans			
Government and Public Employees Retirement Plan	429 101		
Teachers Pension Plan	109 568		
Pension Plan of Management Personnel	46 393		
Total for Program 6	585 062		
Total Appropriations and Expenditures	**10 482 673**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
		2 811	79	24	2 914	2 794
				15 884	15 884	17 394
			180 427		180 427	134 766
			48 051		48 051	73 262
			6 586		6 586	6 367
			235 064		235 064	214 395
		6 748			6 748	4 743
		19 834			19 834	17 868
5 219 614					5 219 614	4 906 293
307 134					307 134	293 057
						550
509 312					509 312	497 609
395 281					395 281	388 822
10 138		9 933	40	4 018	24 129	25 609
6 441 479		36 515	40	4 018	6 482 052	6 134 551
73 588					73 588	72 877
1 140 401					1 140 401	1 097 083
1 452 171					1 452 171	1 444 248
178 282					178 282	180 973
226 897					226 897	248 113
3 345		3 006	74	350	6 775	5 533
3 074 684		3 006	74	350	3 078 114	3 048 827
410 519					410 519	382 435
109 568					109 568	100 685
46 393					46 393	36 722
566 480					566 480	519 842
10 082 643		**42 332**	**235 257**	**20 276**	**10 380 508**	**9 937 803**

EMPLOI ET SOLIDARITÉ SOCIALE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Miscellaneous revenue			
Sales of goods and services			
Collection charges	2 566		2 406
Miscellaneous	5		5
	2 571		2 411
Interest			
Last-resort assistance	27 788		29 150
Fines and forfeitures			
Charges - Cheques without sufficient funds	424		428
Recoveries			
Prior years' expenditures	309		981
Prior years' subsidies	25		1 276
Last-resort assistance	56 415		48 480
Last-resort assistance - QPP	4 365		4 577
Last-resort assistance - Support payments	21 775	(1)	11 242
Last-resort assistance - Warrantors in default	7 325		3 412
Miscellaneous	5		3
	90 219		69 971
	121 002		101 960
Total own-source revenue	121 002		101 960
Government of Canada transfers			
Other programs			
Labour market agreement	653 448		651 979
Reception and settlement of refugees from Kosovo	414		1 631
Financing of pilot projects for older workers	6 486		998
	660 348		654 608
Less: Amounts entered in specific purpose accounts			
Account for the reception and settlement of refugees from Kosovo	414		1 631
Account for the financing of pilot projects for older workers	6 486		998
Total Government of Canada transfers	653 448		651 979
Total revenue	**774 450**		**753 939**

(1) The increase is due primarily to the downward reassessment of the value of receivables in 2000-2001.

EMPLOI ET SOLIDARITÉ SOCIALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			
		Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-14		**EMPLOYMENT ASSISTANCE MEASURES**			
1. Emploi-Québec	955 181			955 181	
2. Employment Policies	2 840			2 533	1 683
3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for projects promoting employment assistance, insertion and training					
TOTAL	958 021			957 714	1 683
PROGRAM 2 Summary: page 1-18		**FINANCIAL ASSISTANCE MEASURES**			
1. Management of the Income Security Network	188 849	3	13	184 388	122 557
2. Income Security Policies	7 850			7 229	3 251
3. Employment Assistance	2 606 184	26		2 606 084	
Permanent (1)	34 800			8 948	
4. Management of Destitution	29 304			29 304	
5. Parental Wage Assistance Program	30 888			30 888	
6. Office de la sécurité du revenu des chasseurs et piégeurs cris	16 505			16 505	
7. Maternity Allowances	7 395			7 395	
8. Provision to increase, with the approval of Conseil du trésor, any appropriation for the creation of projects fostering the conversion of financial assistance benefits into employment assistance measures					
9. Action emploi	3 102			3 102	
TOTAL	2 924 877	29	13	2 893 843	125 808

(1) Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program funds Emploi-Québec and the Commission des partenaires du marché du travail (CPMT). Emploi-Québec is Québec's public employment service responsible for labour market information, placement and active employment measures relating to the active labour market policy at the national, regional, local and sector levels. It is also responsible for the Act to foster the development of manpower training and the Act respecting manpower vocational training and qualification. The program also aims to develop employment policies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
			955 181	
375		473	2	
375		473	955 183	

The objective of this program is to make financial assistance services accessible to all citizens who request them, and can prove the need, through the income security network and that of the city of Montréal. More specifically, it enables individuals to receive assistance of last resort based on the difference between their resources and essential needs. The program also provides low-income individuals with dependent children with a supplement based on their employment income to encourage them to remain or enter the labour market. Furthermore, the program provides the Office de la sécurité du revenu des chasseurs et piégeurs cris with the amounts required to support their traditional activities as members of that community. Lastly, it aims to develop income security policies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
61 011		404	416	
877		2 269	832	
		2 606 084		
	8 948			
		29 304		
		30 888		
		16 505		
		7 395		
		3 102		
61 888	8 948	2 695 951	1 248	

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-18		**MANAGEMENT SUPPORT**			
1. Administration	52 572	4		51 994	15 518
Permanent (1)	56			56	
2. Management Support	157 431	1	47	154 799	30 609
Not requiring appropriations				547	
3. Collection Centre	8 782			7 883	6 889
Permanent (2)	6			6	
TOTAL	218 847	5	47	215 285	53 016

(1) Executive Power Act, (R.S.Q., c. E-18).
(2) Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

Voted	4 066 883	34	60	4 057 285	180 507
Permanent	34 862			9 010	
Not requiring appropriations				547	
TOTAL	**4 101 745**	**34**	**60**	**4 066 842**	**180 507** (1)

(1) Including 6 592 for 72 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to plan, administer and coordinate human, information, material and financial resources essential to the management of programs.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
4 847		8 917	22 712	
56				
50 122			74 068	
547				
956			38	
6				
56 534		8 917	96 818	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
118 188		2 705 341	1 053 249	
62	8 948			
547				
118 797	**8 948**	**2 705 341**	**1 053 249**	

EMPLOI ET SOLIDARITÉ SOCIALE

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		**EMPLOYMENT ASSISTANCE MEASURES**				
2 Employment Policies					473	473
TOTAL					473	473
PROGRAM 2		**FINANCIAL ASSISTANCE MEASURES**				
1 Management of the Income Security Network					404	404
2 Income Security Policies					2 269	2 269
3 Employment Assistance					2 606 084	2 606 084
4 Management of Destitution					29 304	29 304
5 Parental Wage Assistance Program					30 888	30 888
6 Office de la sécurité du revenu des chasseurs et piégeurs cris	916	227			15 362	16 505
7 Maternity Allowances					7 395	7 395
9 Action emploi					3 102	3 102
TOTAL	916	227			2 694 808	2 695 951
PROGRAM 3		**MANAGEMENT SUPPORT**				
1 Administration	6 083	2 122	262		450	8 917
TOTAL	6 083	2 122	262		450	8 917
TOTAL FOR THE PORTFOLIO	**6 999**	**2 349**	**262**		**2 695 731**	**2 705 341**

EMPLOI ET SOLIDARITÉ SOCIALE

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	ALLOCATION TO A SPECIAL FUND					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		**EMPLOYMENT ASSISTANCE MEASURES**				
1. Emploi-Québec	158 011	17 601			779 569	955 181
2. Employment Policies			2			2
TOTAL	158 011	17 601	2		779 569	955 183
PROGRAM 2		**FINANCIAL ASSISTANCE MEASURES**				
1. Management of the Income Security Network			416			416
2. Income Security Policies	651	161	20			832
TOTAL	651	161	436			1 248
PROGRAM 3		**MANAGEMENT SUPPORT**				
1. Administration	2 318	501	33		19 860	22 712
2. Management Support	8 090	22 398	40 510	3 070		74 068
3. Collection Centre			38			38
TOTAL	10 408	22 899	40 581	3 070	19 860	96 818
TOTAL FOR THE PORTFOLIO	**169 070**	**40 661**	**41 019**	**3 070**	**799 429**	**1 053 249**

EMPLOI ET SOLIDARITÉ SOCIALE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Employment Assistance Measures			
Departmental Assistance for Innovation and Experimentation Fund	632	11	
Program 2 - Financial Assistance Measures			
Action emploi	3 102		
Parental Wage Assistance Program (PWAP)	30 888		
Maternity Allowances	7 395		
Employment Insurance	2 606 084		
Departmental Assistance for Innovation and Experimentation Fund	1 832		
Management of Destitution	29 304		
Office de la sécurité du revenu des chasseurs et piégeurs cris	16 505		
Other	1 015		
Total for Program 2	2 696 125		
Program 3 - Management Support			
The Administrative Tribunal of Québec	8 548		
Other	450	5	
Total for Program 3	8 998	5	
Total Appropriations and Expenditures	**2 705 755**	**16**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
		462			473	83
			3 102		3 102	
			30 888		30 888	30 485
			7 395		7 395	7 276
			2 606 084		2 606 084	2 608 036
		1 769			1 769	792
			29 304		29 304	29 010
			15 362	1 143	16 505	16 693
	500	404			904	513
	500	2 173	2 692 135	1 143	2 695 951	2 692 805
				8 467	8 467	7 656
		445			450	495
		445		8 467	8 917	8 151
	500	**3 080**	**2 692 135**	**9 610**	**2 705 341**	**2 701 039**

ENVIRONNEMENT
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Duties and permits		
Water resources		
Certification of private and municipal laboratories	374	359
Water supply	139	21
	513	380
Other		
Depollution attestations	126	20
Environmental protection fees	811	1 265
Miscellaneous	1	
	938	1 285
	1 451	1 665
Miscellaneous revenue		
Sales of goods and services		
Land and buildings	90	146
Rental and concessions	702	728
Recoveries from third parties	127	43
Management of public dams	719	697
Financing of independent service units	1 739	2 385
Miscellaneous	46	44
	3 423	4 043
Less: Amounts entered in specific purpose account		
Financing account for independent service units	1 739	2 385
	1 684	1 658
Interest		
Miscellaneous	23	36
Fines and forfeitures		
Offences under miscellaneous legislation	723	291
Recoveries		
Prior years' expenditures	171	688
Prior years' subsidies	117	219
	288	907
	2 718	2 892
Total own-source revenue	4 169	4 557

ENVIRONNEMENT

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Government of Canada transfers		
Other programs		
Surface water surveys	200	200
Climate networks in Québec	203	196
James Bay environment and regional water treatment plan	125	205
St. Lawrence Action Plan	1 075	960
Miscellaneous		40
Total Government of Canada transfers	1 603	1 601
Total revenue	**5 772**	**6 158**

ENVIRONNEMENT

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-14	**ENVIRONMENTAL PROTECTION**				
1. Environmental Policies and Sustainable Development	24 969	2	525	24 442	13 037
2. Environmental Evaluations and Coordination	18 901	3	283	18 615	8 676
3. Environmental Protection and Restoration	74 656	17	2 145	68 094	47 443
Permanent (1)	263			251	133
4. Administration	7 340		126	7 192	4 984
Permanent (2)	12			12	
5. Management Services	46 977		3 163	43 811	19 624
Permanent (3)	51			51	
Not requiring appropriations				11 793	
TOTAL	173 169	22	6 242	174 261	93 897

(1) Public Curator Act, (R.S.Q., c. C-81).
(2) Executive Power Act, (R.S.Q., c. E-18).
(3) Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-14	**BUREAU D'AUDIENCES PUBLIQUES SUR L'ENVIRONNEMENT**				
1. Bureau d'audiences publiques sur l'environnement	4 812	1	36	4 768	3 188
Not requiring appropriations				48	
TOTAL	4 812	1	36	4 816	3 188

The objective of this program is to ensure, within a framework of sustainable development, the protection of the environment by formulating and implementing policies and programs aimed at controlling and reducing pollution.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE
2 550		8 855		
1 802		8 137		
11 475		9 176		
118				
1 921		287		
12				
24 187				
	51			
11 793				
53 858	51	26 455		

The Bureau d'audiences publiques sur l'environnement is responsible for the dissemination of information and holding public meetings with regard to the examination process and environmental impact of development projects.

1 580				
48				
1 628				

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 (*) Summary: page 1-14		**DEVELOPMENT OF QUÉBEC'S CAPITAL**			
1. Commisssion de la capitale nationale du Québec	13 099			13 099	
2. Support for the Development of Québec's Capital City Region	15 699			15 698	441
TOTAL	28 798			28 797	441

(*) Since June 27, 2001, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 788-2001, this program's administration falls to the Minister responsible for the Capitale-Nationale region.

PROGRAM 4 (*) Summary: page 1-14		**RÉGIE DES INSTALLATIONS OLYMPIQUES**			
1. Régie des installations olympiques					
TOTAL					

(*) Under CT 197887 of March 20, 2002, the portfolio's budgetary structure is modified by the transfer of the "Régie des installations olympiques" to the "Affaires municipales et Métropole" portfolio.

TOTAL FOR THE PORTFOLIO

Voted	206 453	23	6 278	195 719	97 393
Permanent	326			314	133
Not requiring appropriations				11 841	
TOTAL	**206 779**	**23**	**6 278**	**207 874**	**97 526** (1)

(1) Including 6 179 for 67 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE

This program is intended to support and promote the Capitale nationale region by strengthening the role of Québec City as Québec's capital, contributing to the development of its sites, monuments and activities, and supporting the development and diversification of its economic base.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE
		13 099		
230		15 027		
230		28 126		

This program is intended to ensure the functioning of the Régie des installations olympiques, which is responsible for maintaining and operating the Olympic facilities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE
43 745		54 581		
130	51			
11 841				
55 716	**51**	**54 581**		

ENVIRONNEMENT

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		**ENVIRONMENTAL PROTECTION**				
1. Environmental Policies and Sustainable Development		1 870			6 985	8 855
2. Environmental Evaluations and Coordination					8 137	8 137
3. Environmental Protection and Restoration		400	5 060	337	3 379	9 176
4. Administration					287	287
TOTAL		2 270	5 060	337	18 788	26 455
PROGRAM 3		**DEVELOPMENT OF QUÉBEC'S CAPITAL**				
1. Commisssion de la capitale nationale du Québec					13 099	13 099
2. Support for the Development of Québec's Capital City Region					15 027	15 027
TOTAL					28 126	28 126
TOTAL FOR THE PORTFOLIO		**2 270**	**5 060**	**337**	**46 914**	**54 581**

ENVIRONNEMENT
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Environmental Protection			
Air Purification	1 759		
Québec Action Fund for Sustainable Development			
Contaminated Land Rehabilitation Program in Québec City and Montréal	7 201		
Contaminated Land Rehabilitation Program in Other Cities	95		
Support Program for Community Enterprises Involved with Waste Management	2 520		
St. Lawrence Vision 2000	716		
Support for Municipal Bodies - Waste Management Plans	4 550		
Support for Environnemental Agencies	6 572		
Support for Public Infrastructure Improvement and Reparation (Environnement)			
Hygiene Program in Northern Territory	338		
Secretariat of the Comité consultatif de l'environnement Kativik and the Commission de la qualité de l'environnement Kativik	377		
Support for Environmental Management in Farming Communities	1 278		
Subsidies for Environmental Research and Development	1 275		
Other	1 678		
Total for Program 1	28 359		
Program 3 - Development of Québec's Capital			
Commission de la capitale nationale du Québec	13 099		
Québec City Area Tourism Development Fund	2 000		
Québec Capital Economy Diversification Fund	11 607	5 164	
Support for the Consolidation of Québec's Capital	922		
Other	500		
Total for Program 3	28 128	5 164	
Total Appropriations and Expenditures	**56 487**	**5 164**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
	1 759				1 759	1 759
						70
	5 302				5 302	1 868
	95				95	
		2 520			2 520	6 378
32		606	78		716	683
	2 680			1 870	4 550	
76		6 496			6 572	4 722
						150
	338				338	338
		377			377	459
	200	678		400	1 278	
422		853			1 275	1 520
100		1 573			1 673	48
630	10 374	13 103	78	2 270	26 455	17 995
				13 099	13 099	19 796
	2 000				2 000	3 849
230	187	5 724		300	11 605	18 711
		872		50	922	
32	26	442			500	500
262	2 213	7 038		13 449	28 126	42 856
892	**12 587**	**20 141**	**78**	**15 719**	**54 581**	**60 851**

FAMILLE, ENFANCE ET CONDITION FÉMININE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Duties and permits		
Other		
Case studies	22	51
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization		43
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account		43
Recoveries		
Prior years' expenditures	22	92
Prior years' subsidies	4 358	560
	4 380	652
	4 380	652
Total own-source revenue	4 402	703
Government of Canada transfers		
Other programs		
Reception and settlement of refugees from Kosovo	50	215
Less: Amounts entered in specific purpose account		
Account for the reception and settlement of refugees from Kosovo	50	215
Total Government of Canada transfers		
Total revenue	**4 402**	**703**

FAMILLE, ENFANCE ET CONDITION FÉMININE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-18		**PLANNING, RESEARCH AND ADMINISTRATION**			
1. Direction, Planning, Research and Management Services	27 836	6	1 946	23 937	11 432
Permanent (1)	10			10	
Permanent (2)	1			1	
Not requiring appropriations				1 927	
2. Administration of Child Care and other Family and Childhood Services	13 795			13 413	11 846
TOTAL	41 642	6	1 946	39 288	23 278

(1) Executive Power Act, (R.S.Q., c. E-18).
(2) Financial Administration Act, (R.S.Q., c. A-6.001).

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-18		**FAMILY AND CHILD SERVICES**			
1. Financial Support for Early Childhood Centres and Other Child Care Services	1 020 439			1 012 902	
Permanent (1)	50			50	
2. Financial Support to Family and Community Organizations	3 825			3 684	
TOTAL	1 024 314			1 016 636	

(1) Financial Administration Act, (R.S.Q., c. A-6.001).

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-18		**FAMILY BENEFITS**			
1. Family Allowance	540 400			524 949	
Permanent (1)	2 910			2 910	
2. Allowance for Handicapped Children	38 400			37 702	
Permanent (1)	128			128	
3. Administrative Support	25 090			21 896	
TOTAL	606 928			587 585	

(1) Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program has two objectives: to perform research and elaborate policies which are favourable to the development of families and children, in coordination with government departments and agencies; and to develop and administer child care and other family and chilhood services. This program also includes administrative costs of the Department.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
10 508		1 997		
10				
	1			
1 927				
1 567				
14 012	1	1 997		

This program has two objectives: to develop and promote access to quality, education-oriented child care services; and to provide financial assistance to child care centre associations and amalgamations as well as community and family organizations involved with childhood and family matters.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		1 012 902		
	50			
		3 684		
	50	1 016 586		

This program distributes family benefits which include the family allowance and the allowance for handicapped children. It also includes the administrative and management costs of this program.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		524 949		
	2 910			
		37 702		
	128			
		21 896		
	3 038	584 547		

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 4 Summary: page 1-18		**ADVISORY BODIES**			
1. Conseil de la famille et de l'enfance	974		5	947	629
2. Conseil des aînés and Secrétariat aux aînés	2 548	9		2 500	707
TOTAL	3 522	9	5	3 447	1 336
PROGRAM 5 Summary: page 1-22		**STATUS OF WOMEN**			
1. Conseil du statut de la femme	4 192		20	4 137	3 008
Not requiring appropriations				46	
2. Secrétariat à la condition féminine	2 886	1	20	2 788	1 181
TOTAL	7 078	1	40	6 971	4 189
TOTAL FOR THE PORTFOLIO					
Voted	1 680 385	16	1 991	1 648 855	28 803
Permanent	3 099			3 099	
Not requiring appropriations				1 973	
TOTAL	**1 683 484**	**16**	**1 991**	**1 653 927**	**28 803** (1)

(1) Including 2 786 for 27 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program is intended to ensure the functioning of the Conseil de la famille et de l'enfance, whose main role is to advise the minister on all questions concerning child and family welfare at the minister's request or on its own initiative. The program also helps to shed light on the needs of the elderly in Québec, define policy directions in this respect, and pinpoint and foster the implementation of significant developmental measures and sectoral or multisectoral catalyst projects that are to be included in the government's action plan respecting the elderly.

310		8		
252		1 541		
562		1 549		

The objective of this program is to promote equality and respect for the rights of women. Its objective is also to ensure the coordination and development of government policies and activities with respect to the status of women.

1 129				
46				
561		1 046		
1 736		1 046		

14 327		1 605 725		
10	3 089			
1 973				
16 310	**3 089**	**1 605 725**		

FAMILLE, ENFANCE ET CONDITION FÉMININE

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		PLANNING, RESEARCH AND ADMINISTRATION				
1. Direction, Planning, Research and Management Services					1 997	1 997
TOTAL					1 997	1 997
PROGRAM 2		FAMILY AND CHILD SERVICES				
1. Financial Support for Early Childhood Centres and Other Child Care Services			20 602		992 300	1 012 902
2. Financial Support to Family and Community Organizations					3 684	3 684
TOTAL			20 602		995 984	1 016 586
PROGRAM 3		FAMILY BENEFITS				
1. Family Allowance					524 949	524 949
2. Allowance for Handicapped Children					37 702	37 702
3. Administrative Support		21 896				21 896
TOTAL		21 896			562 651	584 547
PROGRAM 4		ADVISORY BODIES				
1. Conseil de la famille et de l'enfance					8	8
2. Conseil des aînés and Secrétariat aux aînés					1 541	1 541
TOTAL					1 549	1 549
PROGRAM 5		STATUS OF WOMEN				
2. Secrétariat à la condition féminine					1 046	1 046
TOTAL					1 046	1 046
TOTAL FOR THE PORTFOLIO		**21 896**	**20 602**		**1 563 227**	**1 605 725**

FAMILLE, ENFANCE ET CONDITION FÉMININE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Planning, Research and Administration			
Other	2 050		
Program 2 - Family and Child Services			
Exemptions and Financial Assistance for Children Using Child Care Services	12		
Annual Grants for Child Care Centres	165 423	165 423	
Subsidies to Agencies and Associations	3 124		
Grants to Partners and Special Projects	501		
Development and Investment Grants	20 584		
Operations Grants for Early Childhood Centres	834 420		
Other	200		
Total for Program 2	1 024 264	165 423	
Program 3 - Family Benefits			
Family Allowance	540 400		
Handicapped Child Allowance	38 400		
Administrative support - Régie des rentes du Québec	25 090		
Total for Program 3	603 890		
Program 4 - Advisory Bodies			
Other	1 549		
Program 5 - Status of Women			
Other	1 046		
Total Appropriations and Expenditures	**1 632 799**	**165 423**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
		1 862	135		1 997	1 520
			12		12	6 334
					165 423	126 709
		3 026			3 026	2 580
		158		300	458	181
		20 584			20 584	21 350
		826 883			826 883	654 218
		200			200	187
		850 851	12	300	1 016 586	811 559
			524 949		524 949	617 629
			37 702		37 702	37 485
				21 896	21 896	14 066
			562 651	21 896	584 547	669 180
		1 540	9		1 549	40
		1 040	6		1 046	1 040
		855 293	**562 813**	**22 196**	**1 605 725**	**1 483 339**

FAUNE ET PARCS
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Duties and permits		
Other		
Hunting, fishing and trapping permits	26 323	26 005
Commercial and private permits	267	270
Fees for commercial operations	1 132	1 116
Miscellaneous	5	6
	27 727	27 397
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	34	28
Miscellaneous	28	24
	62	52
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	34	28
	28	24
Interest		
Accounts receivable	46	96
Fines and forfeitures		
Offences under wildlife and park - laws and regulations	506	607
Miscellaneous	14	18
	520	625
Recoveries		
Prior years' expenditures	404	1 172
Miscellaneous	13	4
	417	1 176
	1 011	1 921
Total own-source revenue	28 738	29 318
Government of Canada transfers		
Other programs		
St. Lawrence Action Plan	425	540
Total Government of Canada transfers	425	540
Total revenue	**29 163**	**29 858**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-14	**SOCIÉTÉ DE LA FAUNE ET DES PARCS DU QUÉBEC**				
1. Wildlife Development and Management	36 205	8	1 423	34 774	17 568
2. Park Planning and Development	32 222		3 081	29 141	2 351
3. Wildlife Protection	35 511	49	1 998	33 464	26 892
Permanent (1)	35			35	
4. Management	18 175	1	53	18 120	8 593
Permanent (2)	75			21	
Not requiring appropriations				6 913	
TOTAL	122 223	58	6 555	122 468	55 404

(1) Respecting the conservation and development of wildlife Act, (R.S.Q., c. C-61.1).

(2) Financial Administration Act, (R.S.Q., c. A-6.001)

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	122 113	58	6 555	115 499	55 404
Permanent	110			56	
Not requiring appropriations				6 913	
TOTAL	**122 223**	**58**	**6 555**	**122 468**	**55 404** (1)

(1) Including 1 006 for 10 executives (deputy minister, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to ensure, within a framework of sustainable and harmonious development at the cultural, social economic and regional levels, the conservation and development of wildlife, its habitat and parks.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
5 637		11 569		
15 273		11 517		
5 310		1 262		
35				
1 257		8 270		
	21			
6 913				
34 425	21	32 618		

27 477		32 618		
35	21			
6 913				
34 425	**21**	**32 618**		

FAUNE ET PARCS

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	TRANSFER					
	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		SOCIÉTÉ DE LA FAUNE ET DES PARCS DU QUÉBEC				
1. Wildlife Development and Management					11 569	11 569
2. Park Planning and Development			83	201	11 233	11 517
3. Wildlife Protection					1 262	1 262
4. Management					8 270	8 270
TOTAL			83	201	32 334	32 618
TOTAL FOR THE PORTFOLIO			**83**	**201**	**32 334**	**32 618**

FAUNE ET PARCS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Société de la faune et des parcs du Québec			
Wildlife Action Program	3 909	936	
Youth Employment Program	10 668		
St. Lawrence Vision 2000	259		
Société des établissements de plein air du Québec	10 467		
Support in Native Communities	6 565		
Other	750		
Total for Program 1	32 618	936	
Total Appropriations and Expenditures	**32 618**	**936**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
	62	2 911			3 909	644
		10 668			10 668	7 160
		259			259	258
				10 467	10 467	43 276
	583	5 982			6 565	5 049
25		455		270	750	4 961
25	645	20 275		10 737	32 618	61 348
25	**645**	**20 275**		**10 737**	**32 618**	**61 348**

FINANCES
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Income and property taxes			
Contributions to the Health Services Fund			
Employer contributions	4 138 656		4 290 283
Personal contributions	152 136	(1)	197 913
	4 290 792		4 488 196
Duties and permits			
Other			
Establishment of insurance companies	455		118
Insurance companies	246		299
Creation of deposit institutions	44		83
Creation of and amendments to corporations	8 357		9 234
Legal of enterprises advertising	34 023		34 995
Companies' annual reports	50		61
Miscellaneous	47		38
	43 222		44 828
Miscellaneous revenue			
Sales of goods and services			
Photocopies of documents	137		192
Contributions from trust and savings companies	728		659
Contributions from insurance companies	5 452		5 139
Access to information	62		
Contributions by intermediaries and real estate brokers	74		69
Contributions from savings and credit unions	2 744		2 920
Loan guarantees - Government corporations	195 948		194 994
Financing of the Race Horse Industry Recovery Plan	24 016		19 605
Miscellaneous	79		56
	229 240		223 634
Less: Amounts entered in specific purpose account			
Account for the financing of the Race Horse Industry Recovery Plan	24 016		19 605
	205 224		204 029
Interest			
Bank accounts	1 256		1 148
Short-term investments			56
Loans	292		5
Government of Canada account	288		77
Survivors pension plan fund	12 033	(2)	31 701
Accounts receivable	5 176		4
	19 045		32 991
Fines and forfeitures			
Legal deposits	481		1 059
Miscellaneous	44		48
	525		1 107

(1) The decrease results from the change in the amount of the personal exemption on income from sources other than employment, which rose from $5 000.00 to $11 000.00.

(2) The decrease is due primarily to the fact that the rate of return was lower than the previous year.

FINANCES
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Miscellaneous revenue (cont'd)			
Recoveries			
Prior years' expenditures	8 870		11 513
Prior years' subsidies	400		412
Appropriation of balances - dormant accounts	121		(20)
	9 391		11 905
	234 185		250 032
Revenue from Government enterprises			
Société des alcools du Québec	487 000	(3)	470 000
Loto-Québec	1 319 000	(3)	1 330 500
Hydro-Québec	554 000	(3)	539 000
Other		(3)	
	2 360 000		2 339 500
Total own-source revenue	6 928 199		7 122 556
Government of Canada transfers			
Equalization payments	5 336 448	(B)	5 650 415
Canadian health and social programs transfer	2 957 891	(C)	1 597 300
Other transfers related to fiscal arrangements	26 847	(D)	30 119
Other programs	(400 052)	(E)	(359 843)
Total Government of Canada transfers	7 921 134		6 917 991
Total revenue	**14 849 333**		**14 040 547**
(3) Balance of the Government's share in the results:			
Société des alcools du Québec	1 684		1 349
Loto-Québec	32 951		27 417
Hydro-Québec	487 000	(4)	621 000
Other	(150 835)	(A)	507 289
	370 800		1 157 055
Dividends declared	2 360 000		2 339 500
	2 730 800		**3 496 555**

(4) The decrease is due primarily to the reduction in sales in Québec, caused notably by milder temperatures during the reference period, and by a drop in electricity sales outside Québec.

FINANCES

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
A) Other			
Centre de recherche industrielle du Québec	(2 097)		(631)
Commission de la santé et de la sécurité du travail	(32 729)	(5)	443 699
Corporation d'hébergement du Québec	15 048	(6)	53 865
Financement-Québec	7 878		5 679
Fonds d'indemnisation du courtage immobilier	(33)		527
Régie de l'assurance-dépôt du Québec	25 630		25 073
Société de développement de la Baie James	709		(235)
Société de l'assurance automobile du Québec	(29 213)		(38 063)
Société des établissements de plein air du Québec	2 669		4 776
Société d'habitation du Québec-Immobilière	2 744		2 820
Société générale de financement du Québec	(90 484)	(7)	18 335
Société Innovatech du Grand Montréal	(39 624)	(8)	3 050
Société Innovatech du Sud du Québec	(2 396)		(4 735)
Société Innovatech Québec et Chaudière-Appalaches	(9 453)		(6 623)
Société Innovatech Régions Ressources	516		(248)
	(150 835)		**507 289**
B) Equalization payments			
2001-2002	4 899 919		
2000-2001	(81 734)		5 411 932
1999-2000	456 158		296 715
1998-1999	62 105		(130 142)
1997-1998 and years previous			71 910
	5 336 448		**5 650 415**
C) Canadian health and social programs transfer			
Total entitlements			
2001-2002	7 965 426		
2000-2001	117 254		7 246 853
1999-2000	17 631		120 174
1998-1999	(9 618)		131 868
1997-1998			22 982
	8 090 693		7 521 877
Tax transfer			
2001-2002	(3 566 244)		
2000-2001	(99 927)		(3 583 971)
1999-2000	(21 486)		(101 971)
1998-1999	7 622		(95 419)
1997-1998			(16 145)
	(3 680 035)		(3 797 506)

(5) The decrease is due primarily to a drop in employer contributions, a drop in investment yields, an increase in expenditures linked to occupational injuries, and the change in the actuarial liability offset in part by the incorporation of a provision for the fluctuation in the real rate of return.

(6) The decrease is due primarily to a 35 200 adjustment, in 2000-2001, resulting from subsidies paid before April 1, 2000, for the acquisition of fixed assets, which were previously recorded as paid-in capital.

(7) The change is due primarily to a drop in operating earnings of subsidiaries and joint venture arrangements, the drop in the market value of venture capital investments and in the share in satellite corporation earnings and a drop in the net gain net from the sale of joint venture arrangements and long-term investments.

(8) The change is due primarily to an increase in expenditures linked to investments, namely the permanent decline in value of capital stock investments.

FINANCES
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
C) Canadian health and social programs transfer (cont'd)		
Special abatement (8.5 personal income tax points and 5 corporate income tax points)		
2001-2002	(2 499 221)	
2000-2001	(97 090)	(2 440 116)
1999-2000	27 410	(58 098)
1998-1999	7 482	(43 426)
1997-1998		(5 431)
	(2 561 419)	(2 547 071)
Supplement trust fund	1 108 652	420 000
	2 957 891	**1 597 300**
D) Other transfers related to fiscal arrangements		
Share of special tax on preferred share dividends	**26 847**	**30 119**
E) Other programs		
Fiscal transfer youth allowances (tax abatement reimbursement) (3 personal income tax points)		
2002-2003	(285 311)	
2001-2002	(288 781)	(263 754)
2000-2001	(32 238)	(273 463)
1999-2000		(3 599)
	(606 330)	(540 816)
Bilingualism		
2001-2002	38 524	
2000-2001		38 524
	38 524	38 524
Canada Student Loans program	143 231	137 464
Population-based subsidy	4 985	4 985
Softwood Lumber Products Export Charge	14 971	
Integration of immigrants	4 567	
	(400 052)	**(359 843)**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-22		**ECONOMIC AND FISCAL POLICIES**			
1. Fiscal and Budgetary policy	14 264		186	10 087	7 990
Permanent (1)	1 308			1 308	332
Not requiring appropriations				43	
2. Economic Policies	6 616			3 045	2 815
3. Institut de la statistique du Québec	14 323			14 323	
TOTAL	36 511		186	28 806	11 137

(1) Act respecting public inquiry Commissions, (R.S.Q., c. C-37).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-22		**FINANCIAL POLICIES AND OPERATIONS**			
1. Financing, Debt Management and Financial Operations	6 874		496	5 781	5 672
Not requiring appropriations				523	
2. Bank Service Charges Permanent (1)	10 252			8 112	
3. Government Corporations, Financial Organization and Accounting Policies	2 352			1 756	1 576
TOTAL	19 478		496	16 172	7 248

(1) Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-22		**COMPTROLLER OF FINANCE**			
1. Government Accounting and Internal Management	7 023		2	6 504	4 622
2. Information Systems	6 357		343	3 805	2 805
Not requiring appropriations				700	
3. Control and Audit	4 759			4 032	3 972
TOTAL	18 139		345	15 041	11 399

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to advise the Government on matters pertaining to financial, economic and fiscal policy, as well as on its financial relations with the federal government. Another objective of this program is to ensure analysis and forecasting of socio-economic variables describing the evolution and the structure of the Québec economy, as well as to administer the Government's programs of tax relief in the new economy sector. Lastly, the program provides statistical information on the situation in Québec.

2 009		88		
976				
43				
230				
		14 323		
3 258		14 411		

The objective of this program is to develop financial and accounting policies, and carry out transactions related to the administration of the Consolidated Revenue Fund and the management of the Government's debt. It also seeks to advise the Minister in his role as shareholder of Government corporations.

109				
523				
8 112				
180				
8 924				

The objective of this program is to enable the Comptroller of Finance to provide departments and agencies with accounting services, develop and operate the Government accounting system, satisfy himself as to the reliability of the financial information recorded in the Government's accounting system, and prepare the financial reports and Public Accounts.

1 882				
1 000				
700				
60				
3 642				

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 4 Summary: page 1-26		**DEBT SERVICE AND INTEREST ON THE RETIREMENT PLANS ACCOUNT**			
1. Direct Debt Service					
Permanent (1)	4 632 000			3 970 021	
2. Interest on the Retirement Plans Account					
Permanent (2)	2 716 523			2 716 523	
TOTAL	7 348 523			6 686 544	

(1) Financial Administration Act, (R.S.Q., c. A-6.001).

(2) Permanent appropriations refer to the following acts: Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12), Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1), Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11), Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10), Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1), Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2), Courts of Justice Act, (R.S.Q., c. T-16), Police Act, (R.S.Q., c. P-13).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 5 Summary: page 1-22		**INTERNAL MANAGEMENT AND SUPPORT**			
1. Internal Management and Support	23 972	2	834	21 643	10 269
Permanent (1)	10			10	
Not requiring appropriations				1 100	
TOTAL	23 982	2	834	22 753	10 269

(1) Executive Power Act, (R.S.Q., c. E-18).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 6 Summary: page 1-22		**THE INSPECTOR GENERAL OF FINANCIAL INSTITUTIONS**			
1. The Inspector General of Financial Institutions	23 712	1	680	21 101	15 632
Permanent (1)	3			3	
Not requiring appropriations				1 377	
TOTAL	23 715	1	680	22 481	15 632

(1) Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to fund the payment of interest on the direct debt and the retirement plans account.

				3 970 021
				2 716 523
				6 686 544

The objective of this program is to provide the department with the professional and technical support it needs with repect to human resources, financial management, communications, computer systems and material resources.

11 308		66		
10				
1 100				
12 418		66		

The objective of this program is the oversight and control of financial institutions, and the administration of a government register of sole proprietorships, partnerships and legal persons.

5 469				
	3			
1 377				
6 846	3			

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 7 Summary: page 1-14		**ECONOMIC DEVELOPMENT ASSISTANCE**			
1. Investissement Québec	323 444			322 760	
2. Initiatives for Economic Development and Employment	15 817			6 437	
3. Assistance to Agencies involved in Economic Development	7 550			6 216	
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation which supports connecting families to the Internet					
5. Provision to increase, with the approval of the Conseil du trésor, any appropriation with a view to contributing to projects realized in conjunction with section III of the infrastructure program	1 000				
TOTAL	347 811			335 413	
PROGRAM 8 Summary: page 1-14		**PRIVATE INVESTMENT AND JOB CREATION PROMOTION FUND**			
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of projects which promote increased investment	966			413	
TOTAL	966			413	

This program seeks to coordinate government initiatives in the realm of solicitation and investment support and to support various agencies and enterprises engaged in economic development. It is also aimed at supporting economic development and job-creation initiatives. In addition, one of its objective is to provide assistance to enable families to connect to the Internet and contribute to projects carried out under the infrastructure program.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
	146 895	175 865		
10		6 427		
		5 266	950	
10	146 895	187 558	950	

The objective of this program is to offer different forms of financial support to promote investments and the increase in employment.

		413		
		413		

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 9 Summary: page 1-22		**PROVISION FOR INITIATIVES CONCERNING REVENUES**			
1. Provision to increase, with the approval of Conseil du trésor, any appropriation to departments for the realization of projects associated with collecting all revenue owed government	5 502				
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation to departments for the realization of measures involving cost recovery	7 334				
TOTAL	12 836				
TOTAL FOR THE PORTFOLIO					
Voted	471 865	3	2 541	427 903	55 353
Permanent	7 360 096			6 695 977	332
Not requiring appropriations				3 743	
TOTAL	**7 831 961**	**3**	**2 541**	**7 127 623**	**55 685** (1)

(1) Including 8 708 for 94 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to realize specific projects that are associated with collecting all revenue owed to the Government or to implement cost recovery measures.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
22 257	146 895	202 448	950	
9 098	3			6 686 544
3 743				
35 098	**146 898**	**202 448**	**950**	**6 686 544**

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**ECONOMIC AND FISCAL POLICIES**					
1 Fiscal and Budgetary policy					88	88
3 Institut de la statistique du Québec	11 405	2 918				14 323
TOTAL	11 405	2 918			88	14 411
PROGRAM 5	**INTERNAL MANAGEMENT AND SUPPORT**					
1 Internal Management and Support					66	66
TOTAL					66	66
PROGRAM 7	**ECONOMIC DEVELOPMENT ASSISTANCE**					
1 Investissement Québec	15 848	7 433			152 584	175 865
2. Initiatives for Economic Development and Employment					6 427	6 427
3. Assistance to Agencies involved in Economic Development					5 266	5 266
TOTAL	15 848	7 433			164 277	187 558
PROGRAM 8	**PRIVATE INVESTMENT AND JOB CREATION PROMOTION FUND**					
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of projects which promote increased investment					413	413
TOTAL					413	413
TOTAL FOR THE PORTFOLIO	**27 253**	**10 351**			**164 844**	**202 448**

FINANCES

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	ALLOCATION TO A SPECIAL FUND Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 7 **ECONOMIC DEVELOPMENT ASSISTANCE**						
3. Assistance to Agencies involved in Economic Development		950				950
TOTAL		950				950
TOTAL FOR THE PORTFOLIO		**950**				**950**

FINANCES
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Economic and Fiscal Policies			
Institut de la statistique du Québec	14 323		
Support for the Operation of the «Chantier de l'économie sociale» Agency	88		
Total Program 1	14 411		
Program 5 - Internal Management and Support			
Other	70		
Program 7 - Economic Developement Assistance			
Assistance to Certain Industrial Projects of Economic Interest	8 204	1 382	
Bureau de développement de la nouvelle économie			
Private Investment and Job Creation Promotion Fund	153 268	152 584	
Initiatives for economic development and job stimulation	5 685	4 300	
Montréal Institute of Financial Mathematics	3 700		
Operating Subsidy - Investissement Québec	23 281		
Total Program 7	194 138	158 266	
Program 8 - Private Investment and Job Creation Promotion Fund			
Private Investment and Job Creation Promotion Fund	966	413	
Total Appropriations and Expenditures	**209 585**	**158 679**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
				14 323	14 323	13 783
		88			88	
		88		14 323	14 411	13 783
		66			66	58
		926			2 308	56 746
						4 012
					152 584	169 996
150		1 235			5 685	10 338
		3 700			3 700	2 700
				23 281	23 281	21 998
150		5 861		23 281	187 558	265 790
					413	
150		**6 015**		**37 604**	**202 448**	**279 631**

INDUSTRIE ET COMMERCE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Duties and permits		
Other		
Upholstering	651	555
Miscellaneous	77	67
	728	622
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	1 102	540
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	1 102	540
	....	....
Interest		
Miscellaneous	4	36
Recoveries		
Prior years' expenditures	169	447
Prior years' subsidies	3 118	8 670
	3 287	9 117
	3 291	9 153
Total own-source revenue	4 019	9 775
Total revenue	**4 019**	**9 775**

INDUSTRIE ET COMMERCE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-14	**FINANCIAL AND TECHNICAL SUPPORT FOR BUSINESSES AND MARKET DEVELOPMENT**				
1. Administration and Management services	27 983		3 022	24 961	12 800
Permanent (1)	11			11	
Not requiring appropriations				1 417	
2. Development of Industrial Sectors	8 399			8 398	6 813
3. Services for companies, Cooperatives and Businesses	19 357	1		19 352	14 166
Not requiring appropriations				4	
4. Economic Policy and Analysis	12 484			12 479	3 529
5. Market development	18 736	19		18 682	7 060
6. Financial assistance for companies and Partnerships	120 248			120 248	
Permanent (2)	1 027			1 027	
TOTAL	208 245	20	3 022	206 579	44 368

(1) Executive Power Act, (R.S.Q., c. E-18).

(2) Act respecting the protection of persons and property in the event of disaster, (R.S.Q., c. P-38.1).

PROGRAM 2 Summary: page 1-14	**QUÉBEC STUDENT PLACEMENT**				
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying out job creation projects for students					
TOTAL					

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to provide businesses and organizations with technical and financial support for industrial, commercial, cooperative and market development purposes, with a view to job creation. It also encompasses the department's administration and management support services, as well as the resources needed to plan and formulate policies and strategies consistent with its mission.

12 161				
11				
1 417				
1 585				
5 186				
4				
8 950				
11 622				
		120 248		
	1 027			
40 936	1 027	120 248		

This program, constituted from specific appropriations, is designed to foster summer employment for students and the creation of internships in Québec's public service.

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
TOTAL FOR THE PORTFOLIO					
Voted	207 207	20	3 022	204 120	44 368
Permanent	1 038			1 038	
Not requiring appropriations				1 421	
TOTAL	**208 245**	**20**	**3 022**	**206 579**	**44 368** (1)

(1) Including 5 451 for 61 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
39 504		120 248		
11	1 027			
1 421				
40 936	**1 027**	**120 248**		

INDUSTRIE ET COMMERCE

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	TRANSFER					
	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**FINANCIAL AND TECHNICAL SUPPORT FOR BUSINESSES AND MARKET DEVELOPMENT**					
6. Financial assistance for companies and Partnerships		900	1 433		117 915	120 248
TOTAL		900	1 433		117 915	120 248
TOTAL FOR THE PORTFOLIO		**900**	**1 433**		**117 915**	**120 248**

INDUSTRIE ET COMMERCE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
Plan de développement des régions ressources		ENTER	HSS
Program 1 - Financial and Technical Support for Businesses and Market Development			
Assistance for the Realization of Investment Projects	898	898	
Assistance for Shipbuilding	535	535	
Montréal Enterprises and Innovation Centre	800		
International Telecommunications Training Centre	1 700		
Partnership Fund	4 319	678	
Aerospace Sector Investment Fund	367		
Fonds régionaux Desjardins	2 500		
Private Investment and Job Creation Promotion Fund	4 000	4 000	
Workforce Training in the Domains of Optics, Photonics and Laser	5 000	2 500	
Innovation in Small and Medium-Sized Enterprises	8 200	8 200	
Regional and Economical Development Agencies	5 540	827	
Resource region development plan	2 827	1 577	
Programs to Further Knowledge in Science and Technology	4 861	4 640	
Support Program for the Development of the Cité de l'optique for the Québec City Region	1 552	1 552	
Strategic Employment Support Program	9 356	8 721	
Export Development Support Program	12 063	10 903	
Sociétés Innovatech	900		
Support for Connecting Families to the Internet	53 195		
Québec-World Internships	19	19	
Other	1 616	200	
Total for Program 1	120 248	45 250	
Total Appropriations and Expenditures	**120 248**	**45 250**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
					898	768
					535	1 261
		800			800	800
		1 700			1 700	5 900
14		3 537		90	4 319	4 116
				367	367	456
		2 500			2 500	
					4 000	2 131
2 500					5 000	
					8 200	4 225
43	23	4 344	4	299	5 540	12 204
405		845			2 827	
		221			4 861	6 021
					1 552	1 489
207		427	1		9 356	14 569
19		1 141			12 063	10 587
				900	900	1 100
			53 195		53 195	125 448
					19	235
		800		616	1 616	7 544
3 188	23	16 315	53 200	2 272	120 248	198 854
3 188	**23**	**16 315**	**53 200**	**2 272**	**120 248**	**198 854**

JUSTICE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Duties and permits			
Other			
Legal of enterprises advertising	489		537
Miscellaneous revenue			
Sales of goods and services			
Forms and documents	146		146
Room and board	95		101
Recoveries from third parties	291		213
Judicial documents	28 406		27 799
Legal transactions	25 261	(1)	13 335
Miscellaneous			1
	54 199		41 595
Interest			
Miscellaneous	8		6
Fines and forfeitures			
Offences under the Highway Safety Code	50 855	(1)	21 829
Offences under the Criminal Code	7 658		6 820
Offences relating to alcoholic beverages	(13)		219
Offences under wildlife and park laws and regulations	704		809
Offences under miscellaneous legislation	10 989		12 806
Miscellaneous	52		42
	70 245		42 525
Recoveries			
Prior years' expenditures	1 010		318
Surplus - Special funds and agencies	476		3 426
Miscellaneous			25
	1 486		3 769
	125 938		87 895
Total own-source revenue	126 427		88 432
Government of Canada transfers			
Other programs			
Application of the Accord governing the Contraventions Act	396		78
Third Summit of the Americas	206		119
Legal aid	21 704		16 682
Legal counsel to Native people	509		457
Child support	3 617		2 777
Miscellaneous	79		79
	26 511		20 192
Less: Amounts entered in specific purpose accounts			
Account for the application of the Accord governing the Contraventions Act	396		78
Account related to the Third Summit of the Americas	206		119
Total Government of Canada transfers	25 909		19 995
Total revenue	**152 336**		**108 427**

(1) The increases result from the ceasing of pressure tactics, in September 2000, following the signing of the Sûreté du Québec officers' collective agreement.

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-22		**FORMULATION OF DECISIONS**			
1. Magistrature	901			901	834
Permanent (1)	40 881	1		40 880	38 479
2. Judiciary Ethics and Advanced Courses for Judges					
Permanent (1)	1 749			1 749	252
3. Support for Magistrature	22 717		1 538	21 179	18 699
Permanent (1)	156			156	144
4. Committee on Judges' Remuneration					
Permanent (1)	415			415	
TOTAL	66 819	1	1 538	65 280	58 408

(1) Courts of Justice Act, (R.S.Q., c. T-16).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-22		**ADMINISTRATION OF JUSTICE**			
1. Administrative Support for Judicial Activity	70 016		3 079	65 760	47 945
2. Legal and Legislative Affairs	29 757	2	208	29 538	27 366
3. Public Prosecution	42 274	1	481	41 709	35 355
4. Administration	110 433	1	3 686	106 678	27 138
Permanent (1)	11 400			8 341	
Permanent (2)	3 658			3 162	3 162
Permanent (3)	26			17	
Not requiring appropriations				3 825	
5. Processing of Violations and Collection of Fines	12 181	1	4 378	6 756	5 354
TOTAL	279 745	5	11 832	265 786	146 320

(1) Financial Administration Act, (R.S.Q., c. A-6.001).
(2) Courts of Justice Act, (R.S.Q., c. T-16).
(3) Executive Power Act, (R.S.Q., c. E-18).

The objective of this program is to deliver justice through the formulation of decisions in accordance with the jurisdictions of various courts of law. The program also seeks to evaluate the compensation, the retirement plans and other employee benefits of justices of the Court of Québec and the municipal courts, and formulate recommendations to the government.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
67				
2 401				
1 497				
2 480				
12				
415				
6 872				

The objective of this program is to provide administrative support necessary for the operation of the courts of justice and registry offices, provide legal, legislative and regulatory support for all government activities and ensure the application of the Criminal Code and the penal laws in Québec.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
16 406		1 409		
2 172				
6 004			350	
79 138		402		
	8 341			
17				
3 825				
1 402				
108 964	8 341	1 811	350	

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-22		**ADMINISTRATIVE JUSTICE**			
1. Contribution of the ministère de la Justice to the Tribunal administratif du Québec	9 230			9 230	
2. Conseil de la justice administrative	510		13	470	184
TOTAL	9 740		13	9 700	184
PROGRAM 4 Summary: page 1-18		**ASSISTANCE TO PERSONS BROUGHT BEFORE THE COURTS**			
1. Commission des services juridiques	119 087			119 087	
2. Fonds d'aide aux recours collectifs	1 234			1 233	
3. Crime Victims Compensation Permanent (1)	47 892			47 892	
TOTAL	168 213			168 212	

(1) Crime Victims Compensation Act, (R.S.Q., c. I-6).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	418 340	5	13 383	402 541	162 875
Permanent	106 177	1		102 612	42 037
Not requiring appropriations				3 825	
TOTAL	**524 517**	**6**	**13 383**	**508 978**	**204 912** (1)

(1) Including 4 049 for 39 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program partly funds the Tribunal administratif du Québec, whose function in cases provided for by the Act respecting Administrative Justice (R.S.Q., c. J-3) is to rule on proceedings instituted against an administrative or decentralized authority. This program also includes the Conseil de la justice administrative, an agency concerned with professional ethics.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		9 230		
286				
286		9 230		

The objective of this program is to assure legal, financial and social assistance to persons with low incomes and who are economically disadvantaged and to children and families faced with social problems related to justice or groups of people likely to seek common recourse, and to provide assistance, support and financial compensation to crime victims.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		119 087		
		1 233		
5 936		41 956		
5 936		162 276		

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
107 955		131 361	350	
10 278	8 341	41 956		
3 825				
122 058	**8 341**	**173 317**	**350**	

JUSTICE

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 2		**ADMINISTRATION OF JUSTICE**				
1. Administrative Support for Judicial Activity					1 409	1 409
4. Administration					402	402
TOTAL					1 811	1 811
PROGRAM 3		**ADMINISTRATIVE JUSTICE**				
1. Contribution of the ministère de la Justice to the Tribunal administratif du Québec	6 350	2 705	175			9 230
TOTAL	6 350	2 705	175			9 230
PROGRAM 4		**ASSISTANCE TO PERSONS BROUGHT BEFORE THE COURTS**				
1. Commission des services juridiques	106 260	12 480	347			119 087
2. Fonds d'aide aux recours collectifs		435			798	1 233
3. Crime Victims Compensation Permanent					41 956	41 956
TOTAL	106 260	12 915	347		42 754	162 276
TOTAL FOR THE PORTFOLIO	**112 610**	**15 620**	**522**		**44 565**	**173 317**

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	ALLOCATION TO A SPECIAL FUND					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 2	**ADMINISTRATION OF JUSTICE**					
3 Public Prosecution					350	350
TOTAL					350	350
TOTAL FOR THE PORTFOLIO					**350**	**350**

JUSTICE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Administration of Justice			
Support for Civil and Criminal Courts	1 503		
Other	308		
Total for Program 2	1 811		
Program 3 - Administrative Justice			
Contribution of the ministère de la Justice to the Tribunal administratif du Québec	9 230		
Program 4 - Assistance to Persons Brought before the Courts			
Legal Aid	47 037		
Commission des services juridiques	72 050		
Fonds d'aide aux recours collectifs - Assistance for Recipients	799		
Fonds d'aide aux recours collectifs - Operation	435		
Crime Victims Compensation	41 956		
Total for Program 4	162 277		
Total Appropriations and Expenditures	**173 318**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
75		1 428			1 503	1 287
36		272			308	253
111		1 700			1 811	1 540
				9 230	9 230	9 387
			47 037		47 037	40 500
				72 050	72 050	65 597
				798	798	398
				435	435	311
			41 956		41 956	37 264
			88 993	73 283	162 276	144 070
111		**1 700**	**88 993**	**82 513**	**173 317**	**154 997**

RECHERCHE, SCIENCE ET TECHNOLOGIE

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Miscellaneous revenue		
Recoveries		
Prior years' expenditures	123	40
Prior years' subsidies	276	1 095
	399	1 135
Total own-source revenue	399	1 135
Total revenue	**399**	**1 135**

RECHERCHE, SCIENCE ET TECHNOLOGIE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-24		**ADMINISTRATIVE SUPPORT FOR RESEARCH, SCIENCE, TECHNOLOGY AND INNOVATION**			
1 Planning, Coordination, Development and Administrative Support	16 943		443	16 430	10 442
Permanent (1)	9			8	
Not requiring appropriations				393	
2 Conseil de la science et de la technologie	1 538			1 538	1 006
3 Agence d'évaluation des technologies et des modes d'intervention en santé	1 058			1 058	404
TOTAL	19 548		443	19 427	11 852
(1) Executive Power Act, (R.S.Q., c. E-18).					
PROGRAM 2 Summary: page 1-24		**ASSISTANCE MEASURES FOR RESEARCH, SCIENCE, TECHNOLOGY AND INNOVATION**			
1. Health Research	82 196			82 196	
2. Social Research	43 223			43 223	
3. Fonds pour la formation de chercheurs et l'aide à la recherche	46 965			46 965	
4. Support for Research and Innovation	28 770			28 770	
5. Centre de recherche industrielle du Québec	9 500			9 500	
TOTAL	210 654			210 654	
TOTAL FOR THE PORTFOLIO					
Voted	230 193		443	229 680	11 852
Permanent	9			8	
Not requiring appropriations				393	
TOTAL	**230 202**		**443**	**230 081**	**11 852** (1)

(1) Including 1 907 for 18 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program secures the human and material resources as well as the administrative services needed to implement and monitor the Québec Policy on Science and Innovation, the development of assessment mechanisms, the administration of measures and the coordination of government initiatives regarding the acquisition and sharing of knowledge, research and innovation.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
5 988				
8				
393				
532				
654				
7 575				

The purpose of this program is to provide the financial resources necessary to sustain research and the training of researchers, innovation, liaison and transfer, promotion of careers in science and technology, dissemination of information and to raise Québec's international profile regarding research and innovation.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		82 196		
		43 223		
		46 965		
		28 770		
		9 500		
		210 654		

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
7 174		210 654		
8				
393				
7 575		**210 654**		

RECHERCHE, SCIENCE ET TECHNOLOGIE

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 2	**ASSISTANCE MEASURES FOR RESEARCH, SCIENCE, TECHNOLOGY AND INNOVATION**					
1. Health Research	1 497	2 685			78 014	82 196
2. Social Research		2 153			41 070	43 223
3. Fonds pour la formation de chercheurs et l'aide à la recherche	1 809	2 341			42 815	46 965
4. Support for Research and Innovation			2 914		25 856	28 770
5. Centre de recherche industrielle du Québec	4 594	2 406			2 500	9 500
TOTAL	7 900	9 585	2 914		190 255	210 654
TOTAL FOR THE PORTFOLIO	**7 900**	**9 585**	**2 914**		**190 255**	**210 654**

RECHERCHE, SCIENCE ET TECHNOLOGIE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Assistance Measures for Research, Science, Technology and Innovation			
Science and Technology Skills Improvement Program	1 155		
Assistance for Agencies dedicated to the Development of Research, Science and Technology	1 049	15	34
Financial Assistance for Scientific Development	2 576		14
Technical and Financial Assistance for the Development of Technological Applications	563		355
Support for the Development of the Cité de l'optique			
Centre de recherche industrielle du Québec	9 500		
Development of Doctoral Programs in Partnership with Industry	409		
Fonds de la recherche en santé du Québec - Grants and Subsidies	69 414		50 745
Fonds de la recherche en santé du Québec - Management subsidies	3 756		
Science and Technology Government Priorities Fund	241	161	
Fonds pour la formation des chercheurs et l'aide à la recherche - Grants and Subsidies	9 455		
Fonds pour la formation des chercheurs et l'aide à la recherche - Management Subsidies	491		
Fonds québécois de la recherche sur la nature et les technologies - Grants	33 166		
Fonds québécois de la recherche sur la nature et les technologies - Management subsidies	3 659		
Fonds québécois de la recherche sur la société et la culture - Grants	40 480		6 259
Fonds québécois de la recherche sur la société et la culture - Management subsidies	2 153		
Clinical Research Institute of Montréal	8 536		
National Optics Institute			
Financial Assistance Program for International Scientific and Technological Co-operation	809	81	
Regional concensus-seeking initiatives support program in RSTI	2 651		
Assistance to Promote Technological or Technical Innovation	321		
Support for the Acquisition of Equipment in the Network of College Technology Transfer Centres	2 673		
Support for the INNO - Centre Region Project	600		
Support for Liaison and Transfer Centres	15 434		
Other	1 563		40
Total for Program 2	210 654	257	57 447
Total Appropriations and Expenditures	**210 654**	**257**	**57 447**

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
494		661			1 155	1 233
49		928	2	21	1 049	
405		1 970	187		2 576	4 638
148		41		19	563	440
						1 333
				9 500	9 500	9 000
			409		409	340
5 753			12 916		69 414	62 855
				3 756	3 756	3 064
80					241	1 244
6 846			2 609		9 455	9 454
				491	491	490
25 593		65	6 398	1 110	33 166	20 474
				3 659	3 659	792
34 221					40 480	36 843
				2 153	2 153	1 501
		8 536			8 536	10 504
						37 983
703		25			809	1 539
835		1 816			2 651	4 804
		101	220		321	462
586		2 087			2 673	1 698
		600			600	555
		15 434			15 434	14 875
		483	1 040		1 563	2 514
75 713		32 747	23 781	20 709	210 654	228 635
75 713		**32 747**	**23 781**	**20 709**	**210 654**	**228 635**

RÉGIONS
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Miscellaneous revenue		
Interest		
Loans	54	22
Recoveries		
Prior years' subsidies	290	47
Miscellaneous		13
	290	60
	344	82
Total own-source revenue	344	82
Total revenue	**344**	**82**

RÉGIONS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-16	SUPPORT MEASURES FOR LOCAL AND REGIONAL DEVELOPMENT				
1. Internal Management and Support	19 417	8	830	18 507	12 616
Permanent (1)	184			184	
Not requiring appropriations				516	
2. Local and Regional Development Support Measures managed by stakeholders	110 986	24 605		86 055	
3. Local and Regional Development Support Measures managed by the Department	16 166	2 863		7 512	
Permanent (2)	10 143			10 143	
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the carrying out of regional development plans	3				
5. Resource region development plan	25 304			20 910	
TOTAL	182 203	27 476	830	143 827	12 616

(1) Executive Power Act, (R.S.Q.,c. E-18).

(2) Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

Voted	171 876	27 476	830	132 984	12 616
Permanent	10 327			10 327	
Not requiring appropriations				516	
TOTAL	**182 203**	**27 476**	**830**	**143 827**	**12 616** (1)

(1) Including 3 152 for 25 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to promote and support the economic, social and cultural aspects of local and regional development by encouraging the communities involved to take charge of their affairs as part of a partnership between these communities and the government. It seeks to increase the effectiveness of initiatives aimed at local and regional development by promoting the harmonization, simplification and accessiblity of entrepreneurship support services. This program was also designed to formulate orientations and policies conducive to local and regional development and the coordination of government departments and agencies to facilitate the formulation and implementation of these orientations and policies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
5 891				
184				
516				
		69 844	16 211	
	(2 787)	10 299		
	10 143			
		20 910		
6 591	7 356	101 053	16 211	
5 891	(2 787)	101 053	16 211	
184	10 143			
516				
6 591	**7 356**	**101 053**	**16 211**	

RÉGIONS

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	TRANSFER					
	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		SUPPORT MEASURES FOR LOCAL AND REGIONAL DEVELOPMENT				
2. Local and Regional Development Support Measures managed by stakeholders			147		69 697	69 844
3. Local and Regional Development Support Measures managed by the Department			1 024		9 275	10 299
5. Resource region development plan			11 119		9 791	20 910
TOTAL			12 290		88 763	101 053
TOTAL FOR THE PORTFOLIO			**12 290**		**88 763**	**101 053**

RÉGIONS

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	ALLOCATION TO A SPECIAL FUND					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**SUPPORT MEASURES FOR LOCAL AND REGIONAL DEVELOPMENT**					
2. Local and Regional Development Support Measures managed by stakeholders	337	27			15 847	16 211
TOTAL	337	27			15 847	16 211
TOTAL FOR THE PORTFOLIO	**337**	**27**			**15 847**	**16 211**

RÉGIONS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Support Measures for Local and Regional Development			
Support for the Implementation of the Gaspésie-Îles-de-la-Madeleine Framework Agreement	2 433	90	
Support for the Implementation of Sectorial Projects in Gaspésie-Îles-de-la-Madeleine	2		
Local Development Centres - Operation and Social Economy	46 802		
Local Development Centres - Youth Section	7 390		
Development Agreement - Early Childhood Centres	608		
Operations of Regional Development Councils	10 805		
Contingency Development Fund	5 026	7	
Business Assistance Fund (interest)	379		
Municipal Employment Creation Fund for Gaspésie-Îles-de-la-Madeleine	4 030	82	
Economic Diversification Fund for Gaspésie-Îles-de-la-Madeleine	1 699	733	
Regional Action Fund			
Regional Solidarity Funds (RSF)	2 480		
Resource Region Development Plan	14 031	8 083	
Recovery Plan for the Bas-Richelieu RCM	6 897	20	
Société de diversification économique de l'Outaouais			
Development of Rural Areas	2 800	150	
Grant to the Centre d'actions entrepreneuriales de Baie-Comeau			
Other	400	400	
Total for Program 1	105 782	9 565	
Total Appropriations and Expenditures	**105 782**	**9 565**	

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
	100	702			892	833
						535
		43 766			43 766	35 490
		7 390			7 390	6 540
		608			608	565
		10 805			10 805	10 816
59	532	4 300	3	125	5 026	5 278
		378			378	854
	1 020	2 927			4 029	2 003
96	26	844			1 699	4 898
		2 480			2 480	2 480
193		4 014		1 600	13 890	
	36	6 841			6 897	6 600
						2 700
		2 643			2 793	2 450
						5 000
					400	1 073
348	1 714	87 698	3	1 725	101 053	88 115
348	**1 714**	**87 698**	**3**	**1 725**	**101 053**	**88 115**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Duties and permits			
Other			
Fees - Public files	4 555		4 812
Fees - Private files	328		893
Travelling salesmen	192		219
Health spa	53		62
Travel agents	713		748
Sponsorship application - Foreign nationals	2 539		1 778
Certificate of selection - Foreign nationals	15 249		5 858
Exemption certificate	67		50
Certificate of acceptance - Foreign nationals	3 033		2 039
Miscellaneous	20		27
	26 749		16 486
Miscellaneous revenue			
Sales of goods and services			
Expenses - Recognized accreditation for studies abroad	974		647
Training, partnership and special events organization	32		35
Miscellaneous	48		56
	1 054		738
Less: Amounts entered in specific purpose account			
Training, partnership and special events organization account	32		35
	1 022		703
Interest			
Bank accounts	114		121
Advances to administered accounts	118		182
Miscellaneous	23		11
	255		314
Fines and forfeitures			
Miscellaneous	37		15
Recoveries			
Prior years' expenditures	156		138
Prior years' subsidies	3 042		46
Surplus - Special funds and agencies	25 229	(1)	5 985
	28 427		6 169
	29 741		7 201
Total own-source revenue	56 490		23 687
Government of Canada transfers			
Other programs			
Integration of immigrants	111 723		104 140
Reception and settlement of refugees from Kosovo	45		745
	111 768		104 885
Less: Amounts entered in specific purpose account			
Account for the reception and settlement of refugees from Kosovo	45		745
Total Government of Canada transfers	111 723		104 140
Total revenue	**168 213**		**127 827**

(1) The increase is due to the amounts received from the Public Curator following the liquidation of surrendered property.

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

CIVIC RELATIONS AND CITIZEN RELATIONS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Civic Relations	4 913			4 781	2 244
Permanent (1)	1 339			1 339	
2. Relations with Citizens	16 873		78	16 794	10 203
Not requiring appropriations				383	
TOTAL	23 125		78	23 297	12 447

(1) Act to promote good citizenship, (R.S.Q., c. C-20).

PROGRAM 2
Summary: page 1-12

IMMIGRATION, INTEGRATION AND REGIONALIZATION

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Immigration	9 865	12	44	9 809	7 411
2. Integration and Regionalization	63 954	1		63 953	32 640
3. Management and Administrative Services	52 616	2	2 287	50 327	17 355
Permanent (1)	60			60	
Permanent (2)	40			40	
Not requiring appropriations				2 622	
TOTAL	126 535	15	2 331	126 811	57 406

(1) Executive Power Act, (R.S.Q., c. E-18).
(2) Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAM 3
Summary: page 1-24

ADVISORY AND PROTECTION ORGANIZATIONS REPORTING TO THE MINISTER

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Office de la protection du consommateur	8 753		127	8 598	5 791
Not requiring appropriations				123	
2. Commission d'accès à l'information	4 036		78	3 955	3 083
Not requiring appropriations				51	
3. Conseil des relations interculturelles	679			651	420
Not requiring appropriations				7	
4. Commission des droits de la personne et des droits de la jeunesse	12 443		40	12 322	9 469
Not requiring appropriations				25	
TOTAL	25 911		245	25 732	18 763

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to ensure the promotion of fundamental rights and the exercise of civic responsibilities. It also seeks to ensure the quality of relations between citizens and the Québec government, and support the full participation of all citizens in the development of Québec society.

316		2 221		
90		1 249		
6 391		200		
383				
7 180		3 670		

The objective of this program is to recruit and select immigrants and ensure their linguistic, cultural and economic integration.

2 398				
8 926		22 387		
27 293		4 479	1 200	
60				
	40			
2 622				
41 299	40	26 866	1 200	

The objective of this program is to enable citizens to appeal, whenever necessary, to organizations responsible for protecting their rights: human rights and freedoms, equality of persons, protection of personal information, and consumer rights. It also provides the department with information on intercultural relations, to define its orientations, identify relevant intervention venues and select the most appropriate measures to respond to expressed needs.

2 311		496		
123				
872				
51				
231				
7				
2 853				
25				
6 473		496		

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 4 Summary: page 1-24		**PUBLIC CURATOR**			
1. Public Curator	35 666	8	2 138	32 199	23 922
Permanent (1)	411			411	
Permanent (2)	2 411			2 313	1 695
Not requiring appropriations				1 937	
TOTAL	38 488	8	2 138	36 860	25 617

(1) Financial Administration Act, (R.S.Q., c. A-6.001).
(2) Public Curator Act, (R.S.Q., c. C-81).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	209 798	23	4 792	203 389	112 538
Permanent	4 261			4 163	1 695
Not requiring appropriations				5 148	
TOTAL	**214 059**	**23**	**4 792**	**212 700**	**114 233** (1)

(1) Including 8 869 for 99 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to assure the protection of citizens declared unfit and to represent their rights and property. It is also to return unclaimed property to those having the right to it or to the State.

8 277				
	411			
618				
1 937				
10 832	411			

59 868		29 783	1 200	
768	451	1 249		
5 148				
65 784	**451**	**31 032**	**1 200**	

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	 Operating	 Capital	 Interest	 Support	 Total
PROGRAM 1		**CIVIC RELATIONS AND CITIZEN RELATIONS**				
1. Civic Relations					2 221	2 221
Permanent					1 249	1 249
2. Relations with Citizens					200	200
TOTAL					3 670	3 670
PROGRAM 2		**IMMIGRATION, INTEGRATION AND REGIONALIZATION**				
2. Integration and Regionalization					22 387	22 387
3. Management and Administrative Services					4 479	4 479
TOTAL					26 866	26 866
PROGRAM 3		**ADVISORY AND PROTECTION ORGANIZATIONS REPORTING TO THE MINISTER**				
1. Office de la protection du consommateur					496	496
TOTAL					496	496
TOTAL FOR THE PORTFOLIO					**31 032**	**31 032**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND
BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	ALLOCATION TO A SPECIAL FUND					
	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 2	**IMMIGRATION, INTEGRATION AND REGIONALIZATION**					
3. Management and Administrative Services	548	652				1 200
TOTAL	548	652				1 200
TOTAL FOR THE PORTFOLIO	**548**	**652**				**1 200**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Civic Relations and Citizen Relations			
Acts of Good Citizenship	1 249		
Adaptation of Organizations	101		
Support Fund for Access to Information and Protection of Personal Information	55		
Civic Participation Support	1 890		
Other	508		
Total for Program 1	3 803		
Program 2 - Immigration, Integration and Regionalization			
Reception and Integration of Immigrants	4 476		
Reception and Establishment of Refugees	1 793		
Assistance for the Francization of Immigrants	1 330		
Allowances for Part-time Francisation of Immigrants	578		
Regional Immigration Development Fund	665		
Québec Citizenship Week Fund	210		
Fund for Young Members of Visible Minorities	163		
Francization of the Work Place	439		
Youth Exchange Program	355		
National Reconciliation Program with the Duplessis Orphans	4 164		
Language Training Service	9 290		
Support for Integration Projects	1 142		
Employment Integration Support	1 918		
Other	343		
Total for Program 2	26 866		
Program 3 - Advisory and Protection Organizations Reporting to the Minister			
Subsidies to Consumer-interest Organizations	496		
Total Appropriations and Expenditures	**31 165**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
			1 249		1 249	741
57		44			101	
		55			55	137
		1 890			1 890	1 879
282		93			375	168
339		2 082	1 249		3 670	2 925
		4 476			4 476	2 831
			1 793		1 793	2 486
		1 330			1 330	1 209
			573	5	578	
24	63	578			665	544
7		202	1		210	129
37		126			163	199
		439			439	502
344	11				355	
			4 164		4 164	
			9 290		9 290	7 389
	812	330			1 142	510
		1 918			1 918	1 583
20	4	316	1	2	343	431
432	890	9 715	15 822	7	26 866	17 813
		496			496	496
771	**890**	**12 293**	**17 071**	**7**	**31 032**	**21 234**

RELATIONS INTERNATIONALES
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization		858
Miscellaneous	2	
	2	858
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account		858
	2	
Interest		
Miscellaneous	5	41
Recoveries		
Prior years' expenditures	206	280
Prior years' subsidies	264	
	470	280
	477	321
Total own-source revenue	477	321
Total revenue	**477**	**321**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-16		**INTERNATIONAL AFFAIRS**			
1. Management, Policies and Public Affairs	13 772	9	38	13 724	7 449
Permanent (1)	923	4		919	
2. Representation Abroad	49 322	191	490	48 637	29 999
3. Bilateral Relations	18 054	11		18 031	5 704
4. Francophone and Multilateral Relations	16 708	13		16 694	2 805
5. Internal Management	12 690		731	11 959	6 272
Not requiring appropriations				1 041	
TOTAL	111 469	228	1 259	111 005	52 229

(1) Executive Power Act, (R.S.Q., c. E-18).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	110 546	224	1 259	109 045	52 229
Permanent	923	4		919	
Not requiring appropriations				1 041	
TOTAL	**111 469**	**228**	**1 259**	**111 005**	**52 229** (1)

(1) Including 6 418 for 64 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to plan, organize and direct the Québec government's action in other countries as well as that of its departments and agencies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
5 303		972		
919				
8 194			10 444	
2 684		9 643		
3 225		10 664		
5 687				
1 041				
27 053		21 279	10 444	

25 093		21 279	10 444	
919				
1 041				
27 053		**21 279**	**10 444**	

RELATIONS INTERNATIONALES

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		**INTERNATIONAL AFFAIRS**				
1. Management, Policies and Public Affairs					972	972
3. Bilateral Relations					9 643	9 643
4. Francophone and Multilateral Relations					10 664	10 664
TOTAL					21 279	21 279
TOTAL FOR THE PORTFOLIO					**21 279**	**21 279**

RELATIONS INTERNATIONALES

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	ALLOCATION TO A SPECIAL FUND					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**INTERNATIONAL AFFAIRS**					
2 Representation Abroad	175	8 680	1 137	452		10 444
TOTAL	175	8 680	1 137	452		10 444
TOTAL FOR THE PORTFOLIO	**175**	**8 680**	**1 137**	**452**		**10 444**

RELATIONS INTERNATIONALES
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - International Affairs			
Bilateral Affairs	1 155	25	
French Affairs	4 005		126
Multilateral Affairs	3 632	5	
Francophonie	5 520	588	
Office Franco-Québécois pour la jeunesse et Agence Québec/Wallonie-Bruxelles	616		
Office Québec-Amériques pour la jeunesse	2 000		
Québec without Borders	1 512		
Québec - New-York 2001 Season	1 867		
Other	972	8	
Total for Program 1	21 279	626	126
Total Appropriations and Expenditures	**21 279**	**626**	**126**

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
336		470	314	10	1 155	694
397		3 021	438	23	4 005	3 065
82	6	2 770	769		3 632	2 784
	200	4 696	36		5 520	4 050
		616			616	3 342
				2 000	2 000	200
		1 512			1 512	1 706
		1 867			1 867	8 731
110		586	248	20	972	1 202
925	206	15 538	1 805	2 053	21 279	25 774
925	**206**	**15 538**	**1 805**	**2 053**	**21 279**	**25 774**

RESSOURCES NATURELLES
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Duties and permits			
Forest resources			
Logging - Domestic use	160		160
Wood processing plants	719		693
Forest management permits - Supply of timber from public forests	80 770	(1)	144 043
Sugar bushes	475		1 317
Permits - Public utility work	59		60
Permits - Mining operations	108		137
Permits - Wildlife and recreation management	159		97
Timber scaler	6		55
Other duties related to forest management	266		258
	82 722		146 820
Mining resources			
Mining operations	17 876		18 221
Mining concessions	7 126		1 348
Mining lease operations	1 115		1 242
Exploration	520		2 373
Miscellaneous	61		72
	26 698		23 256
Water resources			
Hydroelectric power	8 056		8 066
Electric power produced	57 924		59 679
Water supply	2 021		1 859
	68 001		69 604
Other			
Processing - Sand, gravel and other	2 008		3 777
Exploration for petroleum and natural gas	257		305
Licence for the use of high-risk petroleum equipment	2 299		2 709
Miscellaneous	114		80
	4 678		6 871
	182 099		246 551

(1) The decrease results from the drop in the average unit rate per cubic meter, the decline in the volume of cut wood and adjustments to past years' cutting seasons.

RESSOURCES NATURELLES
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	218	195
Wood	103	159
Public land	1 976	2 397
Rental of land for the development of hydroelectric power	182	68
Fees for the sale and rental of land	329	(76)
Rental and concessions	9 410	8 403
Recoveries from third parties	4	117
Registry of transfers	112	120
Training, partnership and special events organization	755	82
Gains on sale of light means of land transportation	88	268
Miscellaneous	140	120
	13 317	11 853
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	755	82
	12 562	11 771
Interest		
Bank accounts		56
Other revenues receivable	932	714
Duties on profits from mining operations	(65)	486
Payment of hydraulic royalties	334	217
	1 201	1 473
Fines and forfeitures		
Offences under the Forest Act	251	318
Miscellaneous	32	20
	283	338
Recoveries		
Prior years' expenditures	(1 009)	1 887
Prior years' subsidies	881	1 603
	(128)	3 490
	13 918	17 072
Total own-source revenue	196 017	263 623

RESSOURCES NATURELLES

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)

Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Government of Canada transfers		
Other programs		
Cooperative mining project with Bolivia	663	1 038
Mineral development		(85)
Canada-Québec Strategic Highway Improvement Program		89
	663	1 042
Less: Amounts entered in specific purpose accounts		
Account for the cooperative mining project with Bolivia	663	1 038
Mineral development account		(85)
Canada-Québec Strategic Highway Improvement Program account		89
Total Government of Canada transfers		
Total revenue	**196 017**	**263 623**

RESSOURCES NATURELLES

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAM 1
Summary: page 1-16

LAND INVENTORY AND MANAGEMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Land Inventory and Survey	12 765		1 421	11 180	5 821
2. Management of Public Land	18 522		2 058	14 698	10 475
Permanent (1)					
TOTAL	31 287		3 479	25 878	16 296

(1) Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAM 2
Summary: page 1-16

INVENTORY AND MANAGEMENT OF FOREST HERITAGE

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Forest Policies and Programs	48 143	6	1 482	46 655	11 855
Permanent (1)	7 430			7 430	
2. Plant Production, Research and Forestry Inventory	10 228			10 228	
3. Planning and Monitoring of Forest Activities	104 959		3 225	101 734	14 242
Permanent (2)	807	807			
TOTAL	171 567	813	4 707	166 047	26 097

(1) Forest Act, (R.S.Q., c. F-4.1).

(2) Act respecting the protection of persons and property in the event of disaster, (R.S.Q., c. P-38.1).

PROGRAM 3
Summary: page 1-16

FORESTRY FINANCING

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Internal Management and Support	1 145		24	1 109	905
Not requiring appropriations				38	
2. Forestry Loans	821			698	
Permanent (1)	32				
TOTAL	1 998		24	1 845	905

(1) Forestry Credit Act, (R.S.Q., c. C-78).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to collect information on the measurements, configuration, use, boundaries and description of territory. It also records the various transactions for disposal or localization of certain parts of public land and monitors the use of public land.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
5 339		20		
3 960		263		
9 299		283		

The objective of this program is to promote and support the development, application and updating of the inventory of the forest and its resources, to plan, control and evaluate utilization and to monitor activities for its enhancement. Its objective is also to promote protection of the forest against natural and human scourges, and to improve the quantity and quality of its productive capacity to meet the demand for wood products or for other uses. Finally, its objective is to promote the rationalization and development of the wood processing sector.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
17 619		17 181		
7 430				
			10 228	
5 154		35 359	46 979	
30 203		52 540	57 207	

The objective of this program is to make forestry credit available to facilitate investments in developing and consolidating private forests.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
204				
38				
		698		
242		698		

(in thousands of dollars)

PROGRAM 4
Summary: page 1-16

MINERAL RESOURCES MANAGEMENT AND DEVELOPMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Exploration	30 239		835	29 337	9 181
2. Mining Industry, Research and Development and Statutory Management	18 605		632	17 827	7 897
TOTAL	48 844		1 467	47 164	17 078

PROGRAM 5
Summary: page 1-16

MANAGEMENT AND ADMINISTRATIVE SUPPORT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Management and Administrative Support	51 159	3	3 434	44 194	19 717
Permanent (1)	163			163	
Not requiring appropriations				12 355	
TOTAL	51 322	3	3 434	56 712	19 717

(1) Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 6
Summary: page 1-16

ENERGY DEVELOPMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Energy Development	13 616		84	10 484	5 567
Permanent (1)	216			216	
2. Energy Efficiency	5 812			5 812	
3. Ice Storm - Reestablishment of Essential Public Electricity Services	27 800			27 800	
TOTAL	47 444		84	44 312	5 567

(1) Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
Voted	343 814	9	13 195	321 756	85 660
Permanent	8 648	807		7 809	
Not requiring appropriations				12 393	
TOTAL	**352 462**	**816**	**13 195**	**341 958**	**85 660** (1)

(1) Including 8 381 for 93 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to establish the geological inventory of the territory, to promote exploration and, with the industry, development projects and the achievement of certain investments in infrastructure and also to regulate certain conditions for mining. Its objective is also to promote the exploitation, processing and utilization of mineral substances through applied research and the provision of analytical services and technical advice.

6 625		13 531		
4 259		5 671		
10 884		19 202		

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs.

12 985		440	11 052	
163				
12 355				
25 503		440	11 052	

The objective of this program is to formulate government action and intervention in the energy sector, to enforce laws and regulation concerning this sector, and to manage technical and financial assistance programs designed to increase Québec's energy productivity. It finally aims to provide a part of the required contributions to the Fund relating to the Ice Storm which appears under the Conseil du trésor, Administration et Fonction publique portfolio.

3 008		1 909		
	216			
		5 812		
			27 800	
3 008	216	7 721	27 800	

59 153		80 884	96 059	
7 593	216			
12 393				
79 139	**216**	**80 884**	**96 059**	

RESSOURCES NATURELLES

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	LAND INVENTORY AND MANAGEMENT					
1. Land Inventory and Survey					20	20
2. Management of Public Land			85		178	263
TOTAL			85		198	283
PROGRAM 2	INVENTORY AND MANAGEMENT OF FOREST HERITAGE					
1. Forest Policies and Programs					17 181	17 181
3. Planning and Monitoring of Forest Activities			34 690		669	35 359
TOTAL			34 690		17 850	52 540
PROGRAM 3	FORESTRY FINANCING					
2. Forestry Loans					698	698
TOTAL					698	698
PROGRAM 4	MINERAL RESOURCES MANAGEMENT AND DEVELOPMENT					
1. Exploration					13 531	13 531
2. Mining Industry, Research and Development and Statutory Management					5 671	5 671
TOTAL					19 202	19 202

RESSOURCES NATURELLES

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY (cont'd)
Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	TRANSFER					
	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 5		**MANAGEMENT AND ADMINISTRATIVE SUPPORT**				
1. Management and Administrative Support	14				426	440
TOTAL	14				426	440
PROGRAM 6		**ENERGY DEVELOPMENT**				
1. Energy Development					1 909	1 909
2. Energy Efficiency	1 851	911	40		3 010	5 812
TOTAL	1 851	911	40		4 919	7 721
TOTAL FOR THE PORTFOLIO	**1 865**	**911**	**34 815**		**43 293**	**80 884**

RESSOURCES NATURELLES

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND
BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	ALLOCATION TO A SPECIAL FUND					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 2		**INVENTORY AND MANAGEMENT OF FOREST HERITAGE**				
2. Plant Production, Research and Forestry Inventory	3 018	7 155		55		10 228
3. Planning and Monitoring of Forest Activities	31 215	14 648			1 116	46 979
TOTAL	34 233	21 803		55	1 116	57 207
PROGRAM 5		**MANAGEMENT AND ADMINISTRATIVE SUPPORT**				
1. Management and Administrative Support	7 759	3 293				11 052
TOTAL	7 759	3 293				11 052
PROGRAM 6		**ENERGY DEVELOPMENT**				
3. Ice Storm - Reestablishment of Essential Public Electricity Services					27 800	27 800
TOTAL					27 800	27 800
TOTAL FOR THE PORTFOLIO	**41 992**	**25 096**		**55**	**28 916**	**96 059**

RESSOURCES NATURELLES
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Land Inventory and Management			
Territorial Development Assistance	283		
Program 2 - Inventory and Management of Forest Heritage			
Territorial Development Assistance	1 145	223	
Assistance for Private Forest Production	33 652	33 652	
Development of the Forest Industry	17 181	16 899	
Duchesnay Forestry Station (SEPAQ)	562		
Total for Program 2	52 540	50 774	
Program 3 - Forestry Financing			
Forestry Loans	853	697	
Program 4 - Mineral Resources Management and Development			
Assistance for Mineral Exploration	13 531	12 741	
Assistance to the Mining Industry	4 722	2 422	
Consortium de recherche minérale (COREM)	949		
Total for Program 4	19 202	15 163	
Program 5 - Management and Administrative Support			
Agence de l'efficacité énergétique			
Other	441		
Total for Program 5	441		
Program 6 - Energy Development			
Agence de l'efficacité énergétique	5 812	3 010	
Assistance for Research and Development	4 735	973	
Extension of the Gas Network			
Total for Program 6	10 547	3 983	
Total Appropriations and Expenditures	**83 866**	**70 617**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
	282		1		283	353
50	51	790	31		1 145	1 507
					33 652	56 470
238		44			17 181	4 821
				562	562	562
288	51	834	31	562	52 540	63 360
			1		698	827
			696	94	13 531	12 119
100	2 200				4 722	1 492
		949			949	3 601
100	2 200	949	696	94	19 202	17 212
						25
3		418		19	440	443
3		418		19	440	468
				2 802	5 812	5 753
549		172		215	1 909	1 453
						8 000
549		172		3 017	7 721	15 206
940	**2 533**	**2 373**	**729**	**3 692**	**80 884**	**97 426**

REVENU

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Income and property taxes			
Personal income tax	15 875 285		17 067 539
Corporate tax	4 029 161		4 217 236
Succession tax	(33)		(19)
	19 904 413		21 284 756
Consumption taxes			
Sales	7 556 901		7 373 576
Fuel	1 536 012		1 536 171
Tobacco	652 643	(1)	483 075
	9 745 556		9 392 822
Duties and permits			
Alcoholic beverages			
Retail beer sales	82 580		86 422
Sales of wine and spirits - Permit holders	38 914		41 306
Miscellaneous	31		49
	121 525		127 777
Forest resources			
Profits from forestry operations	10 118		24 931
Other			
Legal of enterprises advertising	128		114
Land transfers	(14)		(77)
Registration of tax shelters and flowthrough shares	520		17
International and interprovincial carriers	744		793
Environmental protection fees	370		362
Miscellaneous	(1)		(1)
	1 747		1 208
	133 390		153 916
Miscellaneous revenue			
Sales of goods and services			
Collection charges	459		1 258
Tax collection fees and redistribution - Municipal corporations			302
Collection of contributions for the Québec Pension Plan	27 885		34 034
Judicial documents	107		70
Advance rulings	106		156
Administration of the Goods and Services Tax	107 718		102 998
Miscellaneous	36		34
	136 311		138 852
Less: Amounts entered in specific purpose account			
Administration of the Goods and Services Tax account	107 718		102 998
	28 593		35 854

(1) The increase is due to increases in the tax on tobacco products that took effect on April 6 and November 2, 2001.

REVENU

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Miscellaneous revenue (cont'd)			
Interest			
Personal income tax receivable	152 688	(2)	136 193
Corporate tax receivable	120 192		116 184
Revenues receivable on retail sales	47 037		55 155
Revenues receivable on fuel	1 245		945
Revenues receivable on tobacco	(734)		760
Other revenues receivable	252		(3 722)
	320 680		305 515
Fines and forfeitures			
Penalties	115 638		118 871
Charges - Cheques without sufficient funds	1 537		1 354
Offences under fiscal laws	862		301
Miscellaneous	2		23
	118 039		120 549
Recoveries			
Prior years' expenditures	205		524
Miscellaneous	1		(1)
	206		523
	467 518		462 441
Total own-source revenue	30 250 877		31 293 935
Total revenue	**30 250 877**		**31 293 935**

(2) The increase is due to the rise in accounts receivable.

Notes

The following refunds were subtracted from revenue:

	2002	2001
Personal income tax	3 959 259	3 293 041
Corporate tax	1 383 633	1 218 849
Sales	4 476 027	4 370 323
Fuel	92 670	122 974
Tobacco	11 749	7 345
Profits from forestry operations	10 234	6 756
Miscellaneous	551	73

REVENU

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-24		**TAX ADMINISTRATION**			
1. Regional operations	133 236	41	58	130 947	125 897
Permanent (1)	1 572				
Permanent (2)	2 488			2 488	
Permanent (3)	1 489			1 405	
Permanent (4)	21 060			13 095	
2. Concentred operations	47 624		527	46 229	38 785
Permanent (4)	28 940			28 940	
3. Information Technologies	52 831	5	38	52 089	24 615
4. Administration and Support	109 493	31	1 228	103 975	42 646
Permanent (5)	10			9	
Not requiring appropriations				1 027	
5. Tax Collection	32 628			32 628	
Permanent (6)	203 000			143 060	
6. Alimony and Support Payments	39 836			39 796	
7. Research and development to counter tax evasion	17 578	3	329	17 246	15 547
TOTAL	691 785	80	2 180	612 934	247 490

(1) Act respecting Québec Sales Tax, (R.S.Q., c. T-0.1) (Allowances to agents for tax collection and remittance).
(2) Fuel Tax Act, (R.S.Q., c. T-1) (Allowances to agents for tax collection and remittance).
(3) Tobacco Tax Act, (R.S.Q., c. I-2) (Allowances to agents for tax collection and remittance).
(4) Act respecting the Ministère du Revenu, (R.S.Q., c. M-31) (Interest and refunds).
(5) Executive Power Act, (R.S.Q., c. E-18).
(6) Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	433 226	80	2 180	422 910	247 490
Permanent	258 559			188 997	
Not requiring appropriations				1 027	
TOTAL	**691 785**	**80**	**2 180**	**612 934**	**247 490** (1)

(1) Including 15 467 for 174 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to collect taxes and administer social programs of a fiscal nature, as well as any other collection program assigned to it by the government.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
5 050				
2 488				
1 405				
13 095				
7 444				
28 940				
27 474				
31 934		124	29 271	
9				
1 027				
			32 628	
	143 060			
			39 796	
1 191			508	
120 057	143 060	124	102 203	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
73 093		124	102 203	
45 937	143 060			
1 027				
120 057	**143 060**	**124**	**102 203**	

REVENU

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	TRANSFER					
	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		**TAX ADMINISTRATION**				
4 Administration and Support					124	124
TOTAL					124	124
TOTAL FOR THE PORTFOLIO					**124**	**124**

REVENU

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	ALLOCATION TO A SPECIAL FUND					
	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		**TAX ADMINISTRATION**				
4. Administration and Support			25 471	3 800		29 271
5. Tax Collection		32 628				32 628
6. Alimony and Support Payments	26 356	11 610	1 630	200		39 796
7. Research and development to counter tax evasion		508				508
TOTAL	26 356	44 746	27 101	4 000		102 203
TOTAL FOR THE PORTFOLIO	**26 356**	**44 746**	**27 101**	**4 000**		**102 203**

REVENU
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Tax Administration			
Subsidies to Organizations	124		
Total Appropriations and Expenditures	**124**		

ENTER	Enterprises
HSS	Health and social services
EDUC	School boards and educational institutions
MUNI	Municipalities
NPO	Non-profit organizations
IND	Individuals
GEA	Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
		124			124	102
		124			**124**	**102**

SANTÉ ET SERVICES SOCIAUX
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Duties and permits			
Other			
Private hospitals and other institutions	1 471		1 457
Miscellaneous revenue			
Sales of goods and services			
Third party liability insurance - Internal	3 083		3 422
Third party liability insurance - External	724		731
Hospitalization insurance - Foreigners	134		124
Third party liability insurance - Société de l'assurance automobile du Québec	79 664		80 169
Training, partnership and special events organization	49		53
Financing of services to less autonomous seniors	30 000	(1)	
Financing of the assistance program for pathological gamblers	18 000	(1)	3 000
Miscellaneous	35		49
	131 689		87 548
Less: Amounts entered in specific purpose accounts			
Training, partnership and special events organization account	49		53
Account for the financing of services to less autonomous seniors	30 000		
Account for the financing of the assistance program for pathological gamblers	18 000		3 000
	83 640		84 495
Recoveries			
Prior years' expenditures	331		646
Prior years' subsidies	445		(53)
	776		593
	84 416		85 088
Total own-source revenue	85 887		86 545
Government of Canada transfers			
Other programs			
Young Offenders Act	37 138		38 054
Vocational rehabilitation of persons with disabilities	39 133	(2)	78 672
Treatment and rehabilitation services	2 926		3 314
Reception and settlement of refugees from Kosovo	120		958
Third Summit of the Americas	1 069		
	80 386		120 998
Less: Amounts entered in specific purpose accounts			
Account for the reception and settlement of refugees from Kosovo	120		958
Account related to the Third Summit of the Americas	1 069		
Total Government of Canada transfers	79 197		120 040
Total revenue	**165 084**		**206 585**

(1) The increases are due to the new agreement with the Société des loteries du Québec, signed August 29 and May 25, 2001 respectively.

(2) The decrease is due to the upward revision, during fiscal 2000-2001, of the contributions for fiscal 1993-1994 to 1997-1998.

SANTÉ ET SERVICES SOCIAUX

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAM 1 **NATIONAL OPERATIONS**

Summary: page 1-10

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Administration and Departmental Management	83 386	13	1 457	81 916	44 408
Permanent (1)	20			20	
Not requiring appropriations				1 513	
2. Advisory Bodies	4 229			4 229	2 359
3. National Activities	120 733			120 733	
Permanent (2)	419			110	
TOTAL	208 787	13	1 457	208 521	46 767

(1) Executive Power Act, (R.S.Q., c. E-18).

(2) Public Health Protection Act, (R.S.Q., c. P-35).

PROGRAM 2 **REGIONAL OPERATIONS**

Summary: page 1-10

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Regional Boards	94 624			94 624	
2. Health and Social Services Establishments	8 134 000			8 134 000	
Permanent (1)	2 200 000 *			2 145 396 *	
3. Support of Community Organizations	252 343			252 343	
4. Related Activities	1 027 981			1 027 981	
Permanent (2)	468 282			405 342	
Permanent (3)	76 441			76 441	
5. Debt Service	499 975			499 975	
TOTAL	12 753 646			12 636 102	

(1) Act respecting the Régie de l'assurance maladie du Québec, (R.S.Q., c. R-5).

(2) Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).

(3) Act respecting the Pension Plan of Management Personnel, (2001, c. 31).

* Including 2 200 000 representing the portion, attributed to the Ministère de la Santé et des Services sociaux, of projected contributions from employers and individuals to the Health Services Fund for an expenditure of 2 145 396.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program provides the department and its advisory bodies with the resources and services necessary to establish, implement and monitor their health and social services programs. It also enables the general public to voice its needs, it ensures national coordination of the development and delivery of health and social services, and it funds national projects.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
37 508				
20				
1 513				
1 770		100		
660		120 073		
		110		
41 471		120 283		

This program provides public services that meet the objectives defined in the policy on health and well-being with regard to social adaptation, physical and mental health, public health and social integration.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		94 624		
		8 134 000		
		2 145 396		
		252 343		
16 915		1 011 066		
		405 342		
		76 441		
		499 975		
16 915		12 619 187		

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-10		**OFFICE DES PERSONNES HANDICAPÉES DU QUÉBEC**			
1. Services to the Handicapped	48 375			48 375	
2. Administration and Management	9 825		113	9 712	7 795
Not requiring appropriations				156	
TOTAL	58 200		113	58 243	7 795
PROGRAM 4 Summary: page 1-10		**RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC**			
1. Medical Care Permanent (1)	2 666 464			2 666 464	
2. Optometric Care Permanent (1)	35 303			35 303	
3. Dental Care Permanent (1)	99 830			78 145	
4. Pharmaceutical Services and Drugs Permanent (1)	1 381 140			1 340 323	
5. Other Services Permanent (1)	99 328			99 328	
6. Administration Permanent (1)	75 483			75 483	
TOTAL	4 357 548 *			4 295 046 *	

(1) Act respecting the Régie de l'assurance maladie du Québec, (R.S.Q., c. R-5).

* Including 2 200 000 representing the portion, attributed to the Régie de l'assurance maladie du Québec, of projected contributions from employers and individuals to the Health Services Fund for expenditures of 2 145 396 and the projected contribution of 1 885 723 of the Consolidated Revenue Fund for an expenditure of 2 149 649.

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	10 275 471	13	1 570	10 273 888	54 562
Permanent	7 102 710			6 922 355	
Not requiring appropriations				1 669	
TOTAL	**17 378 181**	**13**	**1 570**	**17 197 912**	**54 562** (1)

(1) Including 5 991 for 63 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to ensure the rights of handicapped persons.

		48 375		
1 917				
156				
2 073		48 375		

The objective of this program is to defray the cost of insured services under the health insurance, health assistance, and drug insurance plans and the associated administrative expenses.

		2 666 464		
		35 303		
		78 145		
		1 340 323		
		99 328		
		75 483		
		4 295 046		

58 770		10 160 556		
20		6 922 335		
1 669				
60 459		**17 082 891**		

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**NATIONAL OPERATIONS**					
2. Advisory Bodies					100	100
3. National Activities	32	26			120 015	120 073
Permanent					110	110
TOTAL	32	26			120 225	120 283
PROGRAM 2	**REGIONAL OPERATIONS**					
1. Regional Boards	65 420	27 170	2 034			94 624
2. Health and Social Services Establishments	6 137 909	1 965 820	17 036		13 235	8 134 000
Permanent	1 642 300	503 096				2 145 396
3. Support of Community Organizations					252 343	252 343
4. Related Activities	277 748	342 241	4 273		386 804	1 011 066
Permanent	481 783					481 783
5. Debt Service			220 829	279 146		499 975
TOTAL	8 605 160	2 838 327	244 172	279 146	652 382	12 619 187
PROGRAM 3	**OFFICE DES PERSONNES HANDICAPÉES DU QUÉBEC**					
1. Services to the Handicapped			1 425	60	46 890	48 375
TOTAL			1 425	60	46 890	48 375

SANTÉ ET SERVICES SOCIAUX

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY (cont'd)
Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 4		**RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC**				
1. Medical Care Permanent	2 666 464					2 666 464
2. Optometric Care Permanent	35 303					35 303
3. Dental Care Permanent	78 145					78 145
4. Pharmaceutical Services and Drugs Permanent	294 871				1 045 452	1 340 323
5. Other Services Permanent					99 328	99 328
6. Administration Permanent	40 669	26 138	8 676			75 483
TOTAL	3 115 452	26 138	8 676		1 144 780	4 295 046
TOTAL FOR THE PORTFOLIO	**11 720 644**	**2 864 491**	**254 273**	**279 206**	**1 964 277**	**17 082 891**

SANTÉ ET SERVICES SOCIAUX
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - National Operations			
Intervention Progam - Hepatitis C	6 027		
Hospital Services Outside Québec	70 747		
Other	43 818		12 614
Total for Program 1	120 592		12 614
Program 2 - Regional Operations			
Purchase of Vaccines and Biological Products	134 965		134 965
Financial Assistance to Handicapped Persons for Various Special Needs	65 838		
Operations			
Pubic health directorates	29 122		
Private Institutions	347 679		347 679
Public Institutions	9 875 730		9 821 126
Rent - Network Establishments	97 356		97 356
Regional Health and Social Services Boards	94 624		
Community Home Maintenance Agencies	22 900		
Community Promotion and Services Agencies	229 443		
Financial Exemption Program for Home Assistance Services	41 285	5 168	
Government and Public Employees Retirement Plan	468 282		405 342
Pension Plan of Management Personnel	76 441		76 441
Remuneration of Interns and Residents	97 453		97 453
Family Resources	140 587		140 587
Debt Service	499 975		499 975
Blood System	211 563		194 589
Ambulance Services	149 884	95 487	
Other	153 604		112 480
Total for Program 2	12 736 731	100 655	11 927 993
Program 3 - Office des personnes handicapées du Québec			
Financial Assistance for the Integration of Handicapped Persons into Enterprises	6 691	5 544	112
Adapted Work Centres	36 078		
Organizations Promoting the Rights of Handicapped Persons	5 173		
Other	433		
Total for Program 3	48 375	5 544	112
Program 4 - Régie de l'assurance maladie du Québec			
Study and Research Grants and Premiums	8 713		
Expenses Related to the Administration of the Health Insurance and Health Assistance Plans	75 483		
Orthopaedic Appliances and Prostheses	90 615		
Dental Care	99 830		
Medical Care	2 666 464		
Optometric Care	35 303		
Pharmaceutical Services and Drugs	1 381 140		
Total for Program 4	4 357 548		
Total Appropriations and Expenditures	**17 263 246**	**106 199**	**11 940 719**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
			6 027		6 027	8 972
			70 747		70 747	83 608
108		15 400	13 531	1 856	43 509	37 344
108		15 400	90 305	1 856	120 283	129 924
					134 965	36 193
			65 838		65 838	62 924
		29 122			29 122	28 314
					347 679	324 911
					9 821 126	9 397 930
					97 356	103 184
		94 624			94 624	91 058
		22 900			22 900	23 163
		229 443			229 443	207 704
			36 117		41 285	31 838
					405 342	352 813
					76 441	66 807
					97 453	108 100
					140 587	138 589
					499 975	452 990
		102	3 527	13 345	211 563	179 468
			20 979	33 418	149 884	131 759
641		20 475		20 008	153 604	143 234
641		396 666	126 461	66 771	12 619 187	11 880 979
32	100	903			6 691	7 200
		36 078			36 078	34 974
		5 173			5 173	3 760
		433			433	579
32	100	42 587			48 375	46 513
			8 713		8 713	8 971
				75 483	75 483	71 634
			90 615		90 615	83 435
			78 145		78 145	84 437
			2 666 464		2 666 464	2 499 581
			35 303		35 303	24 150
			1 340 323		1 340 323	1 166 717
			4 219 563	75 483	4 295 046	3 938 925
781	**100**	**454 653**	**4 436 329**	**144 110**	**17 082 891**	**15 996 341**

SÉCURITÉ PUBLIQUE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Duties and permits		
Alcoholic beverages		
Retailers	18 097	18 050
Beverage industry	411	391
	18 508	18 441
Publicity contests and amusement machines		
Publicity contests	3 474	3 549
Amusement machines	2 926	2 329
Bingo	1 414	2 056
Lotteries	2 351	2 782
Races	214	199
	10 379	10 915
Other		
Case studies	953	987
Security and detective agencies	1 106	1 005
Combat sports	10	165
Organization - Combat sports events	108	
Permits for the possession of explosives	225	226
Miscellaneous	11	9
	2 413	2 392
	31 300	31 748
Miscellaneous revenue		
Sales of goods and services		
Room and board	2 972	2 698
Reconciliation and investigation - Police conduct and ethics	611	681
Gains on sale of light means of land transportation	824	
Training, partnership and special events organization	34	306
Financing of the assistance program for pathological gamblers	2 000	
Financing of independent service units	1 046	1 546
Miscellaneous	73	54
	7 560	5 285
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	34	306
Account for the financing of the assistance program for pathological gamblers	2 000	
Financing account for independent service units	1 046	1 546
	4 480	3 433
Interest		
Accounts receivable	83	50
Miscellaneous	1	
	84	50
Fines and forfeitures		
Alco-frein	1 389	1 431
Seizure of money - drugs and narcotics	487	714
Miscellaneous	29	51
	1 905	2 196

SÉCURITÉ PUBLIQUE
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Miscellaneous revenue (cont'd)			
Recoveries			
Prior years' expenditures	2 123		934
Prior years' subsidies	21		113
Miscellaneous	3		8
	2 147		1 055
	8 616		6 734
Total own-source revenue	39 916		38 482
Government of Canada transfers			
Other programs			
Administration of the Firearms Act	14 923		15 787
Third Summit of the Americas	24 288	(1)	6 978
Financial assistance - Disasters	1 164		893
Financing of the Joint Emergency Preparedness Program	758		388
Miscellaneous	18		15
	41 151		24 061
Less: Amounts entered in specific purpose accounts			
Administration of the Firearms Act account	14 923		15 787
Account related to the Third Summit of the Americas	24 288	(1)	6 978
Financing of the Joint Emergency Preparedness Program account	758		388
Total Government of Canada transfers	1 182		908
Total revenue	**41 098**		**39 390**

(1) The increase is due to the holding of the Third Summit of the Americas in 2001-2002.

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

SECURITY, PREVENTION AND INTERNAL MANAGEMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administration and Management Support Services	17 179		592	16 577	12 353
Permanent (1)	10			9	
2. Correctional Services	186 597	7	16	186 571	144 403
3. Forensic Examinations	6 830	1		6 829	5 470
4. Police, Security and Protection	52 419	6		52 409	15 898
Permanent (1)	2 404			2 404	2 404
5. Civil Safety and Fire Safety	14 739			14 734	8 190
Permanent (2)	5 882		59	5 823	896
6. Central Management Items	101 760		6 497	95 230	21 203
Permanent (2)	101			101	101
Permanent (3)	31				
Not requiring appropriations				3 803	
TOTAL	387 952	14	7 164	384 490	210 918

(1) Executive Power Act, (R.S.Q., c. E-18).
(2) Act respecting the protection of persons and property in the event of disaster, (R.S.Q., c. P-38.1).
(3) Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAM 2
Summary: page 1-24

SÛRETÉ DU QUÉBEC

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Protection of Society, People and their Property	217 735	325		217 410	139 028
2. Internal Management and Support	179 585	9	18 588	160 987	41 844
Permanent (1)	487			487	
Not requiring appropriations				9 425	
TOTAL	397 807	334	18 588	388 309	180 872

(1) Act respecting the Ministère de la Justice, (R. S. Q., c. M-19).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

The objective of this program is to plan, administer and coordinate the resources required for program management. Its objective is also to protect society by encouraging it to participate in the administration of justice and by ensuring services for adults on probation, in custody and on parole, which will facilitate their reintegration, to provide a variety of expert advice of a legal nature, ensure the security of persons and their property as well as certain government buildings, inspect police forces and fund native police services. It includes a central management system in which expenses for elements of this program and certain other programs sponsored by the department are recorded.

3 998		226		
9				
42 168				
1 359				
6 200		30 311		
2 071		4 473		
416		4 511		
74 027				
3 803				
134 051		39 521		

The objective of this program is to protect society, people and their property.

12 338			66 044	
64 206			54 937	
487				
9 425				
86 456			120 981	

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-24		**ORGANIZATIONS REPORTING TO THE MINISTER**			
1. Régie des alcools, des courses et des jeux	13 889	2	899	12 880	8 813
Permanent (1)	3				
2. Commission québécoise des libérations conditionnelles	2 701		8	2 690	1 804
3. Coroner's Office	7 028		168	6 857	3 546
4. Police Ethics Commissioner	2 950		12	2 937	2 226
5. Comité de déontologie policière	1 827		37	1 786	1 175
TOTAL	28 398	2	1 124	27 150	17 564

(1) Act respecting lotteries, publicity contests and amusement machines, (R.S.Q., c. L-6).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	805 239	350	26 817	777 897	405 953
Permanent	8 918		59	8 824	3 401
Not requiring appropriations				13 228	
TOTAL	**814 157**	**350**	**26 876**	**799 949**	**409 354** (1)

(1) Including 25 603 for 266 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to fund activities with regard to monitoring the sale and production of alcohol, gambling and amusement machines, horse racing, and combat sports. The program also seeks to protect society while encouraging the social reintegration of the detainee, act in the event of death occurring in obscure or violent circumstances, and process complaints against police officers relating to their duties.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
3 917		150		
886				
3 311				
711				
611				
9 436		150		
215 803		35 160	120 981	
912		4 511		
13 228				
229 943		**39 671**	**120 981**	

SÉCURITÉ PUBLIQUE

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	 Operating	 Capital	 Interest	 Support	 Total
PROGRAM 1		**SECURITY, PREVENTION AND INTERNAL MANAGEMENT**				
1. Administration and Management Support Services					226	226
4. Police, Security and Protection			96		30 215	30 311
5. Civil Safety and Fire Safety					4 473	4 473
Permanent					4 511	4 511
TOTAL			96		39 425	39 521
PROGRAM 3		**ORGANIZATIONS REPORTING TO THE MINISTER**				
1. Régie des alcools, des courses et des jeux					150	150
TOTAL					150	150
TOTAL FOR THE PORTFOLIO			**96**		**39 575**	**39 671**

SÉCURITÉ PUBLIQUE

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	ALLOCATION TO A SPECIAL FUND					
	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 2	**SÛRETÉ DU QUÉBEC**					
1. Protection of Society, People and their Property	63 974	2 070				66 044
2. Internal Management and Support	27 688	23 917	3 285	47		54 937
TOTAL	91 662	25 987	3 285	47		120 981
TOTAL FOR THE PORTFOLIO	**91 662**	**25 987**	**3 285**	**47**		**120 981**

SÉCURITÉ PUBLIQUE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Security, Prevention and Internal Management			
Police and Firefighter Training	2 932		
Civil Safety	5 361	169	
Fire Safety	2 390		
Police Services for Natives	14 498		
Crime Prevention Subsidies	13 935		
Other	405		
Total for Program 1	39 521	169	
Program 3 - Organizations Reporting to the Minister			
Other	251		
Total Appropriations and Expenditures	**39 772**	**169**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions
MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
				2 932	2 932	2 100
	4 952		240		5 361	9 065
	2 340	50			2 390	
	14 452	46			14 498	13 732
	13 820	115			13 935	3 101
		385		20	405	461
	35 564	596	240	2 952	39 521	28 459
		150			150	
	35 564	**746**	**240**	**2 952**	**39 671**	**28 459**

TOURISME, LOISIR ET SPORT
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Duties and permits		
Other		
Tourist establishments	59	1 284
Miscellaneous revenue		
Sales of goods and services		
Financing of certain leisure and sports sector organizations, projects and activities	604	500
Less: Amounts entered in specific purpose account		
Account for the financing of certain leisure and sports sector organizations, projects and activities	604	500
Total own-source revenue	59	1 284
Total revenue	**59**	**1 284**

TOURISME, LOISIR ET SPORT

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-16	**PROMOTION AND DEVELOPMENT OF TOURISM**				
1. Tourisme Québec	71 129			71 126	
Permanent (1)	10			10	
2. Société du Centre des congrès de Québec	15 300			15 300	
TOTAL	86 439			86 436	
(1) Executive Power Act, (R.S.Q., c. E-18)					
PROGRAM 2 Summary: page 1-12	**DEVELOPMENT OF RECREATION AND SPORT**				
1. Promotion of Recreation and Volunteer Activities	43 997			43 997	
2. Promotion of Sports Activities and Safety	18 327			18 327	
3. Administration of Recreation and Sport	10 878	1	45	10 781	3 241
Not requiring appropriations				30	
TOTAL	73 202	1	45	73 135	3 241
TOTAL FOR THE PORTFOLIO					
Voted	159 631	1	45	159 531	3 241
Permanent	10			10	
Not requiring appropriations				30	
TOTAL	**159 641**	**1**	**45**	**159 571**	**3 241**

(1) Including 258 for 3 executives (deputy minister, chief executive officers of agencies, managerial staff and peronnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program promotes the tourism industry in Québec by guiding and coordinating government and private tourism initiatives, by stimulating and supporting the development of tourism supply and by marketing Québec and its tourist attractions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
			71 126	
			10	
		15 300		
		15 300	71 136	

The objective of this program is to promote and encourage recreation, sport and outdoor activities by supporting community organizations and specific clienteles. It also seeks to support volunteer activities, with a special focus on safety in recreational and sports activities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
		43 997		
		18 327		
2 015		5 525		
30				
2 045		67 849		

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
2 015		83 149	71 126	
			10	
30				
2 045		**83 149**	**71 136**	

TOURISME, LOISIR ET SPORT

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	TRANSFER Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1			PROMOTION AND DEVELOPMENT OF TOURISM			
2. Société du Centre des congrès de Québec	3 422	3 344	5 059	3 475		15 300
TOTAL	3 422	3 344	5 059	3 475		15 300
PROGRAM 2			DEVELOPMENT OF RECREATION AND SPORT			
1. Promotion of Recreation and Volunteer Activities			2 604		41 393	43 997
2. Promotion of Sports Activities and Safety					18 327	18 327
3. Administration of Recreation and Sport					5 525	5 525
TOTAL			2 604		65 245	67 849
TOTAL FOR THE PORTFOLIO	**3 422**	**3 344**	**7 663**	**3 475**	**65 245**	**83 149**

TOURISME, LOISIR ET SPORT

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	ALLOCATION TO A SPECIAL FUND					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**PROMOTION AND DEVELOPMENT OF TOURISM**					
1. Tourisme Québec	18 303	29 160	834		22 829	71 126
Permanent		10				10
TOTAL	18 303	29 170	834		22 829	71 136
TOTAL FOR THE PORTFOLIO	**18 303**	**29 170**	**834**		**22 829**	**71 136**

TOURISME, LOISIR ET SPORT
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Promotion and Development of Tourism			
Société du Centre des congrès de Québec	15 300		
Program 2 - Development of Recreation and Sport			
Kino-Québec	1 716		
Promotion of Recreational Activities	16 149		
Promotion of Sport Activities	16 611		
Support for Recreation Facilities	1 661		
Support for Multidisciplinary Agencies	26 187		
Other	5 525		
Total for Program 2	67 849		
Total Appropriations and Expenditures	**83 149**		

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
				15 300	15 300	14 254
			1 716		1 716	1 344
6	641	15 366	136		16 149	12 513
272	288	16 051			16 611	14 374
	1 661				1 661	1 611
		26 187			26 187	22 437
158	3	5 363	1		5 525	6 512
436	2 593	62 967	1 853		67 849	58 791
436	**2 593**	**62 967**	**1 853**	**15 300**	**83 149**	**73 045**

TRANSPORTS
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Duties and permits		
Motor vehicles		
Motor vehicle registration fees	579 404	564 176
Operators and drivers	77 223	76 068
Public commercial transport	743	593
Inspection and updating fees - Category A1	2 486	2 728
Inspection and updating fees - Category A2	1 741	1 659
Inspection and renewal fees - Transportation services intermediary	123	131
	661 720	645 355
Other		
Commercial tourist signs	292	439
Transfer of licences	64	74
	356	513
	662 076	645 868
Miscellaneous revenue		
Sales of goods and services		
Material and supplies	42	85
Rental of machinery and equipment	64	199
Rest area management	331	631
Land and buildings	3 575	5 140
Rental of land and buildings	2 608	2 818
Technical assistance and support	158	96
Road-bed preservation	53	3
Publication fees - licence applications	106	131
Laboratory analysis	67	85
Landing fees	56	49
Unloading fees	392	367
Gains on disposition of complex network	539	
Training, partnership and special events organization	1 534	
Miscellaneous	65	73
	9 590	9 677
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	1 534	
	8 056	9 677
Interest		
Miscellaneous	20	(21)
Fines and forfeitures		
Deposits and bonds	54	73
Miscellaneous	3	5
	57	78
Recoveries		
Prior years' expenditures	864	2 334
Prior years' subsidies	1 081	517
Amounts paid out as indemnities	2 687	3 510
	4 632	6 361
	12 765	16 095
Total own-source revenue	674 841	661 963

TRANSPORTS

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002		2001
Government of Canada transfers			
Other programs			
Railway grade crossing Fund	(263)		
Maintenance of federal roads	117		114
Financing of port terminals		(1)	36 300
Infrastructures program	1 100		
Third Summit of the Americas	175		
Financing for the upgrading of municipal roads in the Outaouais region of Québec	4 612		(2 105)
Canada-Québec Strategic Highway Improvement Program	57		21
	5 798		34 330
Less: Amounts entered in specific purpose accounts			
Account for the financing of port terminals		(1)	36 300
Account related to the Infrastructures program	1 100		
Account related to the Third Summit of the Americas	175		
Financing account for the upgrading of municipal roads in the Outaouais region of Québec	4 612		(2 105)
Canada-Québec Strategic Highway Improvement Program account	57		21
Total Government of Canada transfers	(146)		114
Total revenue	**674 695**		**662 077**

(1) The decrease is due to the Government of Canada's non-recurring payment for the retrocession of ferry terminals and their takeover by the Québec government.

TRANSPORTS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAM 1
Summary: page 1-16

TRANSPORTATION INFRASTRUCTURES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Transportation Infrastructures Construction	316 097		9 521	306 576	
Not requiring appropriations				102 265	
2. Transportation Infrastructures Maintenance	442 197	8	13 500	422 621	112 328
3. Financial Assistance for the Local Road System	139 543			139 542	
TOTAL	897 837	8	23 021	971 004	112 328

PROGRAM 2
Summary: page 1-16

TRANSPORTATION SYSTEMS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Land Transportation	292 327		175	292 145	5 513
2. Maritime Transportation	47 672			47 672	607
3. Air Transportation	3 651			3 651	646
4. Commission des transports du Québec	12 102	2	590	11 486	7 798
Not requiring appropriations				466	
TOTAL	355 752	2	765	355 420	14 564

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program ensures that improvements, repairs and maintenance of land, maritime and air transportation infrastructures are carried out.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
2 757			303 819	
102 265				
301 169		4 809	4 315	
326		139 216		
406 517		144 025	308 134	

The objective of this program is to formulate policies and regulations affecting transportation systems for persons and goods, to provide funding for agencies that offer transportation services and issue transportation or leasing permits for various modes of transportation, and to manage the Register of Owners and Operators of Heavy Vehicles.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
1 614		285 018		
4 098		42 967		
1 120		1 885		
3 688				
466				
10 986		329 870		

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-16		**ADMINISTRATION AND CORPORATE SERVICES**			
1. Departmental Management	6 480		84	6 106	4 942
Permanent (1)	19			19	
2. Administrative Services	59 266	4	1 218	53 568	41 586
Permanent (2)				(6)	
Not requiring appropriations				8 987	
3. Planning, Research and Development	18 426		484	17 106	11 900
TOTAL	84 191	4	1 786	85 780	58 428

(1) Executive Power Act, (R.S.Q., c. E-18).
(2) Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	1 337 761	14	25 572	1 300 473	185 320
Permanent	19			13	
Not requiring appropriations				111 718	
TOTAL	**1 337 780**	**14**	**25 572**	**1 412 204**	**185 320** (1)

(1) Including 8 432 for 90 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE

This program provides various management support services for activities of the department and ensures the formulation of plans for the transportation of persons and goods. The objective is also to promote expertise by supporting research and development activities.

725		439		
19				
11 982				
	(6)			
8 987				
4 005		1 201		
25 718	(6)	1 640		

331 484		475 535	308 134	
19	(6)			
111 718				
443 221	**(6)**	**475 535**	**308 134**	

TRANSPORTS

BREAKDOWN OF TRANSFER EXPENDITURE
BY PROGRAM, ELEMENT AND CATEGORY
Fiscal year ended March 31, 2002
(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**TRANSPORTATION INFRASTRUCTURES**					
2. Transportation Infrastructures Maintenance					4 809	4 809
3. Financial Assistance for the Local Road System			36 663		102 553	139 216
TOTAL			36 663		107 362	144 025
PROGRAM 2	**TRANSPORTATION SYSTEMS**					
1. Land Transportation			100 754	67 900	116 364	285 018
2. Maritime Transportation	36 702		256		6 009	42 967
3. Air Transportation					1 885	1 885
TOTAL	36 702		101 010	67 900	124 258	329 870
PROGRAM 3	**ADMINISTRATION AND CORPORATE SERVICES**					
1. Departmental Management					439	439
3. Planning, Research and Development					1 201	1 201
TOTAL					1 640	1 640
TOTAL FOR THE PORTFOLIO	**36 702**		**137 673**	**67 900**	**233 260**	**475 535**

TRANSPORTS

BREAKDOWN OF ALLOCATIONS TO A SPECIAL FUND BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	ALLOCATION TO A SPECIAL FUND					
	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1	**TRANSPORTATION INFRASTRUCTURES**					
1. Transportation Infrastructures Construction	58 616	59 391	89 588	96 224		303 819
2. Transportation Infrastructures Maintenance		4 315				4 315
TOTAL	58 616	63 706	89 588	96 224		308 134
TOTAL FOR THE PORTFOLIO	**58 616**	**63 706**	**89 588**	**96 224**		**308 134**

TRANSPORTS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Transportation Infrastructures			
Financial Assistance for the Local Road System	142 200	156	
Land Transportation	1 825	1 825	
Total for Program 1	144 025	1 981	
Program 2 - Transportation Systems			
Société des Traversiers du Québec	36 702		
Air Transportation	1 885	540	
Public Transportation			
Operation	17 980		
Immovables and Debt Service	162 792		
Adapted Transportation for Handicapped Persons	75 526		
Maritime Transportation	6 265	5 710	
Land Transportation	27 348	6 494	8
Other	1 372	342	
Total for Program 2	329 870	13 086	8
Program 3 - Administration and Corporate Services			
Other	1 701	26	
Total Appropriations and Expenditures	**475 596**	**15 093**	**8**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
	142 044				142 200	115 547
					1 825	1 825
	142 044				144 025	117 372
				36 702	36 702	33 217
	794	213	338		1 885	2 193
	17 980				17 980	16 505
	153 726			9 066	162 792	176 250
	75 526				75 526	44 411
	160	395			6 265	9 693
38	10 339	2 298	10	8 161	27 348	16 884
	140	570	320		1 372	29
38	258 665	3 476	668	53 929	329 870	299 182
261	17	1 324		12	1 640	1 547
299	**400 726**	**4 800**	**668**	**53 941**	**475 535**	**418 101**

TRAVAIL
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002	2001
Duties and permits		
Other		
Sales of liquefied petroleum gas	275	329
Registration - Use of liquefied petroleum gas	186	189
Installation of gas	181	229
Gas machinery	118	144
Inspection fees - gas distribution	1 908	2 123
Installation of electrical equipment	16 934	17 924
Installation of stationary machinery	2 998	2 751
Electricians	395	341
Plumbing contractors	3 138	2 466
Building contractors	15 188	14 439
Amusement games and mechanical lift facilities	195	188
Lifting devices	1 193	1 338
	42 709	42 461
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	91	93
Bureau d'évaluation médicale financing	1 681	1 700
Training, partnership and special events organization	8	
Bureau du commissaire général du travail financing	3 325	3 440
Miscellaneous	2	
	5 107	5 233
Less: Amounts entered in specific purpose accounts		
Bureau d'évaluation médicale financing account	1 681	1 700
Training, partnership and special events organization account	8	
Bureau du commissaire général du travail financing account	3 325	3 440
	93	93
Interest		
Miscellaneous	13	10
Recoveries		
Prior years' expenditures	50	9
	156	112
Total own-source revenue	42 865	42 573
Total revenue	**42 865**	**42 573**

TRAVAIL

BREAKDOWN OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-26		**LABOUR**			
1. Labour Relations	31 805	1	672	31 080	15 507
Permanent (1)	1				
Permanent (3)	2			2	
Not requiring appropriations				601	
2. Conseil consultatif du travail et de la main-d'oeuvre	501		1	493	337
Not requiring appropriations				11	
3. Commission de l'équité salariale	5 389		70	5 093	2 861
Permanent (1)	5			5	
Not requiring appropriations				93	
4. Conseil des services essentiels					
Permanent (1)	1				
Permanent (2)	2 364		38	2 304	1 639
Not requiring appropriations				53	
5. Régie du bâtiment du Québec	32 754	2	2 126	30 595	22 310
Permanent (1)	106			106	
Not requiring appropriations				1 280	
6. Financial Assistance to the Commission de la santé et de la sécurité du travail	16 000			16 000	
TOTAL	88 928	3	2 907	87 716	42 654

(1) Financial Administration Act, (R.S.Q., c. A-6.001).
(2) Labour Code, (R.S.Q., c. C-27).
(3) Executive Power Act., (R.S.Q., c. E-18).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	86 449	3	2 869	83 261	41 015
Permanent	2 479		38	2 417	1 639
Not requiring appropriations				2 038	
TOTAL	**88 928**	**3**	**2 907**	**87 716**	**42 654** (1)

(1) Including 4 477 for 48 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to develop, implement, supervise the application and coordinate the execution of policies and measures regarding minimum working conditions, labour relations, pay equity, health, safety and physical integrity of workers, the quality of buildings and security of users of public buildings and of technical installations. It is also designed to plan, administer and coordinate the human, physical, financial and informational resources necessary to the management of the portfolio of the ministère du Travail.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
5 406		10 167		
2				
601				
156				
11				
2 232				
	5			
93				
665				
53				
8 075		210		
	106			
1 280				
		16 000		
18 574	111	26 377		

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATION TO A SPECIAL FUND	DEBT SERVICE
15 869		26 377		
667	111			
2 038				
18 574	**111**	**26 377**		

BREAKDOWN OF TRANSFER EXPENDITURE BY PROGRAM, ELEMENT AND CATEGORY

Fiscal year ended March 31, 2002

(in thousands of dollars)

	TRANSFER					
PROGRAMS Elements	Remuneration	Operating	Capital	Interest	Support	Total
PROGRAM 1		**LABOUR**				
1. Labour Relations					10 167	10 167
5. Régie du bâtiment du Québec					210	210
6. Financial Assistance to the Commission de la santé et de la sécurité du travail					16 000	16 000
TOTAL					26 377	26 377
TOTAL FOR THE PORTFOLIO					**26 377**	**26 377**

TRAVAIL
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2002

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Labour			
Fight against moonlighting and tax evasion in the construction industry	9 982		
Commission de la santé et de la sécurité du travail - Financing of the Inspection Activities	16 000		
Other	396		
Total for Program 1	26 378		
Total Appropriations and Expenditures	**26 378**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2002	2001
				9 982	9 982	7 400
				16 000	16 000	15 000
3	210	82		100	395	336
3	210	82		26 082	26 377	22 736
3	**210**	**82**		**26 082**	**26 377**	**22 736**

SECTION

3

Summary financial information on the special funds

SECTION 3

SUMMARY FINANCIAL INFORMATION ON THE SPECIAL FUNDS

TABLE OF CONTENTS

PAGE

Summary financial statements of the special funds 3-2

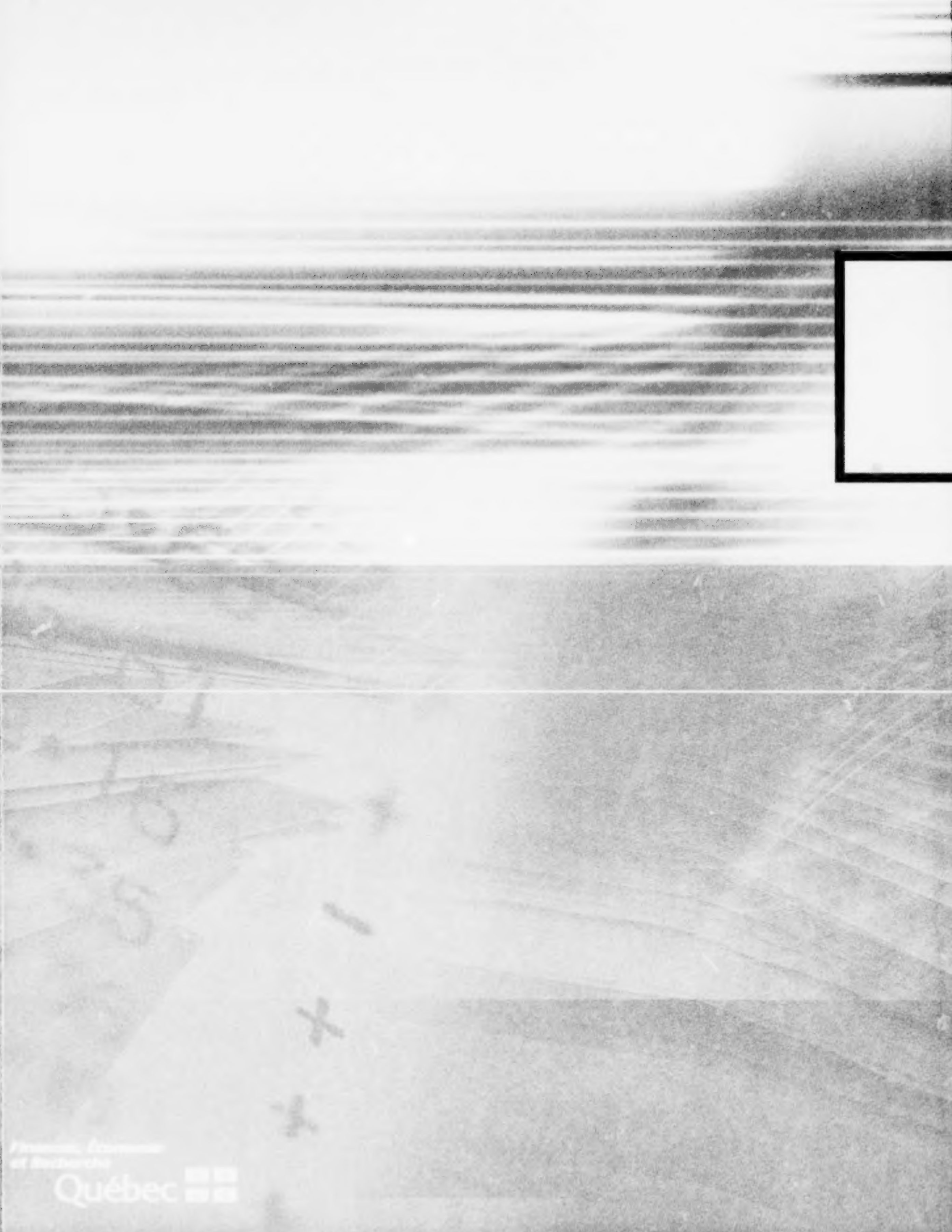
SUMMARY FINANCIAL STATEMENTS OF THE SPECIAL FUNDS

Fiscal year ended March 31, 2002

(in thousands of dollars)

	2002
	Revenue
Assistance Fund for Independent Community Action	19 837
Assistance Fund for Victims of Crime	3 461
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec	15 997
Sinking Fund relating to Borrowings by Québec School Boards	20 857
Sinking Fund relating to Borrowings by Québec University Establishments	20 545
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies	22 135
Financial Assistance Fund for Certain Disaster Areas	19 803
Road Network Preservation and Improvement Fund	308 502
Labour Market Development Fund	1 009 267
Regional Development Fund	16 234
Financing Fund	13 300
Rolling Stock Management Fund	57 724
Fund for the Management of Québec Immovables on Foreign Soil	10 725
Prescription Drug Insurance Fund	446 421
Civil Status Fund	15 123
Horse-Racing Industry Fund	14 409
Government Information Fund	54 796
Fund to Combat Poverty through Reintegration into the Labour Market	44 894
Tourism Partnership Fund	112 588
Collection Fund	68 187
Fund for the Contributions of Motorists to Public Transit	60 998
Support Payments Fund (excluding fiduciary section)	41 621
Register Fund of the Ministère de la Justice	25 341
Police Services Fund	241 355
Health Services Fund	6 440 441
Government Services Fund	308 017
Information Technology Fund of the Conseil du trésor	1 408
Information Technology Fund of the Ministère de la Solidarité sociale	46 572
Information Technology Fund of the Ministère du Revenu	31 070
Land Information Fund	77 193
Geographic Information Fund	2 356
Fonds du Centre financier de Montréal	2 042
Forestry Fund	158 724
Québec Youth Fund	40 700
Fund for the Sale of Goods and Services of the Ministère des Transports	5 008
Ice Storm Fund	34 459
Special Olympic Fund	88 302

2002					2001
Expenditure	Excess of revenue over expenditure	Assets	Liabilities	Fund balance	Fund balance
19 464	373	20 674	19 726	948	575
2 514	947	1 595	68	1 527	580
2 668	13 329	225 359	2 652	222 707	202 661
16	20 841	308 826	(470)	309 296	334 673
2 676	17 869	280 988	2 660	278 328	279 806
6 298	15 837	248 386	7 241	241 145	271 489
19 803		48 516	48 516		
308 502		2 679 531	2 679 531		
1 026 439	(17 172)	108 008	89 943	18 065	35 237
16 234		22 546	22 546		
1 494	11 806	9 662 589	9 629 028	33 561	21 755
57 380	344	115 239	114 895	344	
10 630	95	11 070	10 777	293	198
418 033	28 388	482 070	514 180	(32 110)	(60 498)
13 127	1 996	8 294	6 273	2 021	25
14 409		1 039	1 039		
54 730	66	19 544	19 468	76	10
65 681	(20 787)	99 628	5 174	94 454	115 241
110 390	2 198	32 180	32 205	(25)	(2 227)
69 148	(961)	13 845	7 726	6 119	7 080
60 998		14 470	14 470		
41 621		22 415	22 415		
22 167	3 174	19 398	16 881	2 517	(657)
241 355		64 539	64 539		
6 440 441		288 871	288 871		
296 142	11 875	470 903	406 439	64 464	52 589
1 408		2 535	2 535		
46 572		94 149	94 149		
31 070		90 832	90 832		
51 691	25 502	262 230	42 959	219 271	193 530
2 331	25	4 125	2 990	1 135	1 110
1 500	542	1 058		1 058	516
162 449	(3 725)	64 094	58 862	5 232	8 957
40 700		3 392	3 392		
4 897	111	3 673	3 562	111	
34 459		8 286	8 286		
74 086	14 216	17 951	2 524	15 427	1 211



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Québec